[illegible] No. C307

The Calcutta Gazette

Extraordinary

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FRIDAY, JUNE 29, 1956

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

DEPARTMENT OF LAND AND LAND REVENUE

Land Acquisition

NOTIFICATIONS

Burdwan.—No. 11506L.A.—28th June 1956.—Whereas it appears to the Governor that land is [illegible] to be needed for a public purpose, not being [illegible] ose of the Union, namely, for Tower Base 7A of Kalipahari-Burdwan 132 K. V. Trans- [illegible] Line in connection with the promotion and [illegible] on of schemes for the generation, transmis- [illegible] and distribution of electric energy in the [illegible] age of Khamargram, jurisdiction list No. 39, [illegible] a Galsi, district Burdwan, it is hereby notified [illegible] t a piece of land comprising part of cadastral [illegible] rvey plot No. 569 and measuring, more or less, 0206 of an acre is likely to be needed for the aforesaid public purpose at the expense of the Damodar Valley Corporation, within the aforesaid village of Khamargram.

This notification is made, under the provisions of section 4 of Act I of 1894, to all whom it may concern.

A plan of the land may be inspected in the office of the Special Land Acquisition Collector, Damodar Valley Project, Burdwan.

In exercise of the powers conferred by the aforesaid section the Governor is pleased to authorise the officers for the time being engaged in the undertaking, with their servants and workmen, to enter upon and survey the land and do all other acts required or permitted by that section.

In exercise of the powers conferred by section [illegible] of the Land Acquisition Act I of 1894, as [illegible] Act XXXVIII of 1923, the Governor [illegible] direct that the provisions of section [illegible] shall not apply to this case.

Burdwan.—No. 11510L.A.—28th [illegible] Whereas it appears to the Gover [illegible] likely to be needed for a public p [illegible] a purpose of the Union, namely, [illegible] Nos. 227A, 228A and 229A of Kalip [illegible] 132 K.V. Transmission Line in conn [illegible] promotion and operation of schemes [illegible] tion, transmission and [illegible] bution [illegible] energy in the village of [illegible] a, jurisdic [illegible] No. 45, thana Galsi, district [illegible] dwan, it is [illegible] notified that pieces of lands comprising part [illegible] cadastral survey plot Nos. 1384, 1396 and [illegible] and altogether measuring, more or less, .06 [illegible] an acre are likely to be needed for the afor [illegible] public purpose at the expense of the Dan [illegible] Valley Corporation, within the aforesaid villa [illegible] Rakona.

This notification is made, under the provi [illegible] of section 4 of Act I of 1894, to all whom it [illegible] concern.

A plan of the land may be inspected [illegible] office of the Special Land Acquisition C [illegible] Damodar Valley Project, Burdwan.

In exercise of the powers conferred by th [illegible] said section the Governor is pleased to a [illegible] the officers for the time being engaged [illegible] undertaking, with their servants and work [illegible] enter upon and survey the land and do [illegible] acts required or permitted by that sectio [illegible]

In exercise of the powers conferred b [illegible] 17(4) of the Land Acquisition Act I of [illegible] amended by Act XXXVIII of 1923, the [illegible] is pleased to direct that the provisions [illegible] 5A of the Act shall not apply to this cas [illegible]

Burdwan.—No. 11514L.A.—28th June 1956.—Whereas it appears to the Governor that land [illegible] likely to be needed for a public purpose, not b [illegible] a purpose of the Union, namely, for Tower [illegible] Nos. 225A [illegible] 226A of Kalipahari-Burd [illegible]

.ansmission Line in connection .motion and operation of schemes for eration, transmission and distribution of ric energy, in the village of Rakona, jurisdiction list No. 45, thana Galsi, district Burdwan, t is hereby notified that pieces of lands comprising cadastral survey plots as detailed below, and altogether measuring, more or less, .0412 of an acre are likely to be needed for the aforesaid public purpose at the expense of the Damodar Valley Corporation within the aforesaid village of Rakona:—

DISTRICT BURDWAN.

Thana Galsi.

Village Rakona, jurisdiction list No. 45.

Cadastral survey plots in part—197, 198, 626 and 628.

This notification is made, under the provisions of section 4 of Act I of 1894, to all whom it may concern.

A plan of the land may be inspected in the office of the Special Land Acquisition Collector, Damodar Valley Project, Burdwan.

In exercise of the powers conferred by the aforesaid section the Governor is pleased to authorise the officers for the time being engaged in the undertaking, with their servants and workmen, to enter upon and survey the land and do all other acts required or permitted by that section.

In exercise of the powers conferred by section 17(4) of the Land Acquisition Act I of 1894, as amended by Act XXXVIII of 1923, the Governor pleased to direct that the provisions of section f the Act shall not apply to this case.

—No. 1151 A.—28th June 1956. it appears to the Governor that land to be nee d for a public purpose, not being a purpose of the Union, namely, for Tower Base Nos. 203A, 204A, 205A and 10 of Kalipahari-Burdwan 132 K. V. Transmission Line in connection with the promotion and operation of schemes for the generation, transmission and distribution of electric energy in the village of Mankar, jurisdiction list No. 37, thana Galsi, district Burdwan, it is hereby notified that pieces of land comprising parts of cadastral survey plot Nos. 1039, 1053 and 1143, and altogether measuring, more or less, .0503 of an acre are likely to be needed for the aforesaid public purpose at the expense of the Damodar Valley Corporation within the aforesaid village of Mankar.

This notification is made, under the provisions of section 4 of Act I of 1894, to all whom it may concern.

A plan of the land may be inspected in the office of the Special Land Acquisition Collector, Damodar Valley Project, Burdwan.

In exercise of the powers conferred by the aforesaid section the Governor is pleased to authorise the officers for the time being engaged in the undertaking, with their servants and workmen, to enter upon and survey the land and do all other acts required or permitted by that section.

In exercise of the powers conferred by section 17(4) of the Land Acquisition Act I of 1894, as amended by Act XXXVIII of 1923, the Governor is pleased to direct that the provisions of section 5A of the Act shall not apply to this case.

Burdwan.—No. 1[illegible]22L.A.—28th Ju —Whereas it appears to the Governor is likely to be needed for a public not being a purpose of the Union, namely, Tower Base No. 230C of Kalipahari-Burdw 132 K. V. Transmission Line in connection with the promotion and operation of schemes for the generation, transmission and distribution of electric energy in the village of Paraj, jurisdiction list No. 48, thana Galsi, district Burdwan, it is hereby notified that a piece of land comprising part of cadastral survey plot No. 1012 and measuring, more or less, .0364 of an acre, is likely to be needed for the aforesaid public purpose at the expense of the Damodar Valley Corporation within the aforesaid village of Paraj.

This notification is made, under the provisions of section 4 of Act I of 1894, to all whom it may concern.

A plan of the land may be inspected in the office of the Special Land Acquisition Collector, Damodar Valley Project, Burdwan.

In exercise of the powers conferred by the aforesaid section the Governor is pleased to authoris the officers for the time being engaged in th undertaking, with their servants and workmen, t enter upon and survey the land and do all othe acts required or permitted by that section.

In exercise of the powers conferred by sectio 17(4) of the Land Acquisition Act I of 1894, a amended by Act XXXVIII of 1923, the Governo is pleased to direct that the provisions of sectio 5A of the Act shall not apply to this case.

By order of the Governor,

S. N. MITRA,

Special Officer and Dy. Secy. to the Govt. of West Bengal (*ex officio*).

Registered No. C207.

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FRIDAY, JUNE 29, 1956

PART IIIA—Ordinances promulgated by the Governor of West Bengal under the Constitution of India.

GOVERNMENT OF WEST BENGAL.

Legislative Department.

West Bengal Ordinance No. IV of 1956

THE CALCUTTA UNIVERSITY (AMENDMENT) ORDINANCE, 1956.

WHEREAS, it is expedient to amend the Calcutta University Act, 1951, in the manner and for the purpose hereinafter appearing; West Ben. Act XVIII of 1951.

AND WHEREAS, both Houses of the Legislature of West Bengal are not in session and the Governor is satisfied that circumstances exist, which render it necessary for him to take immediate action;

The Governor is pleased, in exercise of the power conferred by clause (*1*) of article 213 of the Constitution of India, to make and promulgate the following Ordinance, namely:—

Short title and commencement.

1. (*1*) The Ordinance may be called the Calcutta University (Amendment) Ordinance, 1956.

(*2*) It shall come into force on the date of its publication in the *Official Gazette*.

Amendment of section 41 of West Ben. Act XVIII of 1951.

2. Section 41 of the Calcutta University Act, 1951, (hereinafter referred to as the said Act) shall be renumbered as sub-section (*1*) of that section and after sub-section (*1*) of the said section as so renumbered the following sub-sections shall be added and shall be deemed always to have been added, namely:—

"(*2*) Without prejudice to the provisions of sub-section (*1*), the term of office of the members other than ex-officio members of the Senate, the Syndicate or the Academic Council as provided in this Act shall be held to include any period which may elapse between the expiry of the said term and the date of elections to the Senate, the Syndicate or the Academic Council, as the case may be, to fill vacancies arising by efflux of time:

Explanation.—When elections to the Senate, the Syndicate or the Academic Council are held on more than one date, then the last of such dates shall be taken to be the date of elections for purposes of this sub-section.

(*3*) Any member of the Senate, the Syndicate or the Academic Council elected or nominated to fill a vacancy arising by efflux of time shall hold office for the unexpired portion of the term of office of the member whose seat became vacant".

The Calcutta University (Amendment) Ordinance, 1956.

(*Section 3.*)

Amendment of section 52.

3. After sub-section (*4*) of section 52 of the said Act, the following sub-section shall be added and shall be deemed always to have been added, namely:—

"(*4a*) Notwithstanding anything elsewhere contained in this Act, but subject to the provisions of sub-section (*2*) of section 41, the elected members and the nominated members, other than life members, of the Senate, the Syndicate and the Academic Council constituted under sub-section (*3*) of this section shall hold office for a period of three years from the appointed date".

H. C. MOOKERJEE,
Governor of West Bengal.

The 29th June, 1956.

S. K. D. GUPTA,
Secy. to the Govt. of West Bengal.

Printed and published by the Superintendent, Government Printing, West Bengal Government Press, on the 30th June, 1956.

D. *Delete* the full stop *after* the word "level" ntence of rule 8 and *add* the following:—

"upon the applicant satisfying the said Administrative Officer or District Officer of the district concerned as the case may be t the amounts previously advanced have been duly and prop spent for the purpose for which the same had been advanced

E. *Subsitute* the following *for* rule 9:—

"The loanee will have to execute with two sureties a mortgage deed in Appendix II in favour of the Government mortgaging plot of land on which the house is proposed to be built with house so proposed to be built."

F. *Substitute* the following *for* rule 10:—

"The loan will be recovered in equal annual instalments varyi between sixteen and twentyfive as desired by the borrower co mencing from a date to be fixed by Government immediat after the expiry of one year from the date of payment of last instalment of the loan taken by the borrower."

G. *Substitute* the following *for* rule 11:—

"Each instalment of the loan will carry interest from the date which it is advanced, at the following rates:—

Loans repayable between 16 and 20 years ... 6 per cent. per annu

Loans repayable between 21 and 25 years ... 6¼ per cent. per annu

A rebate of 1 per cent. will be allowed to those borrowers w make payments of the annual instalment together with interest on the outstanding principal within the date to be fi by Government under rule 10. Interest on the outsta principal is payable annually along with the instalment loan.

Nothing will prevent a borrower to repay the loan earlier than elected period but no change of the rate of interest will allowed."

H. *Insert* the following *as* item 9 in Appendix I:—

"9. Amount of loan desired. Rs..... ....." and *re-number* existing items. "9, 10, 11, 12 and 13" *as* items, "10, 11, 13 and 14" respectively.

I, *Substitute* the following *for* the second line in the declaration, ppendix I:—

"My title to the land is absolute and the same is free from encu brances and attachments and the same is not affected by right of maintenance, liens or lispendens and I am in possess thereof."

id No. C207

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FRIDAY, JANUARY 6, 1956

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

DEVELOPMENT DEPARTMENT.

NOTIFICATION.

o. 9532/1S-79/54.—28th December 1955.—The Governor is pleased to the following amendments in the rules regulating the grant of loans the Government of West Bengal to individual persons under the Low-ıcome Group Housing Scheme published under notification No. 4256/1S-)/54, dated the 27th June 1955, namely.—

Amendments.

Insert the following Note below the second proviso to rule 1:—

Vote.—Central Government employees who have retired from service are on leave preparatory to retirement on the date of application shall be eated as members of the public and they shall be eligible for the loan."

B. *Substitute* the following *for* sub-rule (b) of rule 5:—

"(b) Applications which may be admitted after a preliminary examination will be finally sanctioned on the production of—

(i) original title-deeds,

(ii) certificates of searches in the Registration offices to show that the properties are free from encumbrances, and

(iii) the mortgage bond to be executed under rule 9.".

C. *Delete* the words "a figure of" occurring in the first line to sub-rule of rule 7

Speech by the Hon'ble Mr. N. R. Sarker, Finance Minister, in presenting the Budget for 1939-40

I rise to present the Budget Estimates for 1939-40, and, as is the convention, I also present on this occasion the Revised Estimates for 1938-39 and the actuals for 1937-38: in other words, I rise to prophesy about the coming year, while disclosing the imperfections of my prophecies about its two immediate predecessors. Those uncertain performers, the revenues of the province, which have never been known to run according to plan, have given us some anxious moments since last I discoursed about them; added to which the floods which afflicted many districts a few months ago have made an unexpected drain upon our balances. But I am glad to say that things are distinctly better than during the first half of the year, one was sometimes tempted to think they would be. Before I turn to them in detail, let me pass the three years very briefly in review.

It will be remembered that 1936-37 closed with actuals much better than were anticipated owing to an improvement in world trade and that, when I was giving a Revised Estimate for 1937-38 a year ago I placed the receipts much higher than I had placed them in my original estimate, because the boom had continued well into the year 1937-38. I made what I hoped was sufficient allowance for the signs of a collapse of the boom that had recently revealed themselves. But the position was more serious than I supposed. The receipts for the year were about 46 lakhs better than was originally estimated, but they were a disappointment in comparison with my Revised Estimate.

My estimate of receipts for 1938-39 was based on my Revised Estimate for 1937-38 plus the hope that world conditions would get no worse but the contrary, they deteriorated considerably. I believe that the

deterioration has now been checked, at least temporarily, but there is no hope of our touching the figures which I ventured to forecast for 1938-39. Our revenue receipts are likely to be 41 lakhs below original estimate. About half of this drop is due to world causes and the rest to a mixture of economic and political causes much nearer home. The deterioration in the world position was, of course, due almost entirely to the threat of war in Europe and its paralysing effect upon confidence in general; but the Munich Settlement was happily followed by a recovery of confidence that checked the slump. It is, however, on the prospects of peace or war in Europe that the fate of world markets in 1939-40 will mostly depend.

Economic conditions in India reflected those elsewhere and, at the same time, exhibited special stresses of their own. Between the autumn of 1937 and the summer of 1938 imports so increased and exports so decreased that India's balance of trade dwindled to almost vanishing point. This led to a weakening of the Rupee-exchange which made a heavy call upon the Sterling resources of the Reserve Bank of India. Unsettled conditions invaded the share markets and the Bombay Stock Exchange had to suspend forward trading for a number of weeks. The continuance of the Sino-Japanese War caused a heavy decline in the exports of India's raw cotton, with a consequent depression of the Indian cotton market. Industrial production was, however, maintained at its former level. This in the case of our jute industry meant the continuation of over-production and was therefore a misfortune. Stocks accumulated to alarming proportions, largely owing to the shrinkage in demand in overseas markets; and as a result of this shrinkage the shares and prospective shares of the provinces in the jute export duty declined. The indices of wholesale prices showed a continuous fall till the middle of June. The return of slightly more confidence during recent months is reflected in an

improvement of India's trade balance and in some recovery of those provincial receipts which are most directly connected with world trade. We are particularly interested, of course, in the order for 200 million jute bags recently placed in Calcutta. It will benefit both the province as a whole and our Budget. But I wish it had come on a genuine current of improving trade instead of being merely linked with prospects of a destructive war. I will reserve until later my mention of the quasi-political causes nearer home which have recently depressed our revenues.

A resumé of the past is always easier than a forecast of the future, especially in times so unsettled as the present. There are those who consider that the hopes of peace which the Munich Settlement evoked have had little since then to reinforce them. The British Premier's visit to Rome has, to all appearances, produced no worthwhile results; and Franco-Italian tension has in no sense eased. While Herr Hitler's speech to the Reichstag has little in common with his previous utterances, the demand for colonies is voiced in the same strident tones as ever before. Never has civilisation approached a new financial year with a more acute consciousness of the terrible responsibilities which will lie upon the shoulders of its statesmen.

In my estimates for the coming year I have assumed that revenues will come in roughly at the level on which they have flowed during the last few months. I have assumed that war in Europe will not break out. If this proves to be correct our chances of getting better revenues than I have estimated will depend mostly upon the course of events in the United States, an improvement in whose markets would almost certainly set up widening ripples of prosperity. The Anglo-American Trade Agreement should be helpful in this direction.

We have to distinguish between the objective facts of the economic situation, the subjective outlook of the business world and the nature

of the international economic relations. The objective facts, so far as I am able to appraise them, yield no warrant either for the exaggerated pessimism of a year ago, or the easy optimism which company promoters or extravagant financiers would like to adopt when a depression shows indications of drawing to a close. Of one thing we may be reasonably certain that the recession has not deepened into a cyclical depression. The differences between the depression of 1929 and the set-back which occurred in the second quarter of 1937 have not been lost sight of by any government or business interests. This is hardly the occasion for going into details. It should suffice that while it would be rash to count on a rapid progress of all-round business activity there is little or nothing to suggest a further serious deterioration.

I will now turn to each year in detail.

The year 1937-38.

In taking our last look at 1937-38 we are reminded that this was the first year of Provincial Autonomy. We find in the figures for that year, whose accounts have now been closed, the financial position as it was when we began our stewardship, and a notable illustration of the influence upon our financial fortunes that is exercised by world conditions beyond our control. With regard to our stewardship, we took over from the previous administration both assets and liabilities. A valuable asset was the absence of any budgetary deficits and the receipt of substantial additions to revenue on account of the Niemeyer Award. Another fortunate circumstance was the lifting at that time of the world depression which had forced our predecessors to resort to retrenchment and hold up necessary expenditure. But an onerous liability was the large accumulation of undischarged obligations to the people of this province which we inherited from the past. As I said in my first Budget Statement, "The problems that loom very large

in our national economy to-day are to no small extent the result of inadequate attention given to them in the past, although the benefit of past wisdom and past endeavour is always present in some measure." To what extent we have succeeded in husbanding these assets and in discharging this liability will be found in the story of the last two years which I shall presently relate. Without entering into any details at this stage, I may say that our best endeavours have been directed towards the amelioration of the conditions of the people without jeopardy to the solvency and the financial prestige of the Province.

In framing the Revised Estimate for the year 1937-38, in my last Budget Statement, I provided for an increase of 88 lakhs in revenue receipts in view of the improvements in the jute trade and in Railway finance, but as I have already indicated, this hope was not realised. Mainly owing to a declension in world trade conditions, but also to certain domestic causes, the revenue actuals for the year were lower by 42 lakhs than the revised. The main contributors to this decline were 18½ lakhs under Jute duty, 2½ lakhs under Income-tax, 11½ lakhs under Land Revenue, 7½ lakhs under non-Judicial stamps and 2 lakhs under Judicial stamps. The deterioration under the first three heads was mainly due to the economic slump, while that under Land Revenue and Judicial stamps was due to domestic rather than world causes. The decrease under Land Revenue was almost entirely due to the short collection of ordinary revenue from Government estates, while that under Judicial stamps was due to smaller sale of court-fee stamps on account mainly of the formation of Debt Conciliation Boards. These factors still persist during the current year and I shall refer to their implications more fully when I deal with the Revised Estimate for 1938-39.

The actual expenditure on revenue account for 1937-38 turned out to be 24 lakhs less than the figure taken in the Revised Estimate. So the

net worsening, instead of being 42 lakhs, was 18 lakhs. The bulk of the savings occurred under three heads, viz., General Administration (8 lakhs), Irrigation (3 lakhs) and Civil Works (5½ lakhs). The savings under General Administration were due to slower progress in the establishment of Debt Conciliation Boards and non-utilisation in full of the supply for the allowances of the members of the legislature. The savings under Irrigation were due to smaller outlay on works and the postponement of the establishment of the Waterways Board. Those under Civil Works were the result of inability to work up to the programme of road construction originally adopted.

On the year's working, the closing balance stood at 1 crore 36 lakhs against 1 crore 91 lakhs anticipated in the Revised. Out of this decrease of 55 lakhs, 18 lakhs is due to the net worsening under Revenue heads already referred to. The balance is due to transactions under the Debt Deposit section of the Budget and is explained by larger investments in Treasury Bills towards the close of the year than were originally anticipated. The reduction on this account is merely an accounting adjustment and does not connote a real diminution in the provincial balance.

Commercial Account for the year.

Before I take leave of the year 1937-38, I should like to present the House with what may be called the "commercial account" for the year. The province started on the 1st of April, 1937, with a clean slate and unburdened with debt. On the 31st March, 1938, the total liability of Government on account of unfunded debt (e.g., State provident funds —4 crores 16 lakhs), Deposit and Advances (e.g., Civil Court deposits— 2 crores 21 lakhs) and Remittances stood at 6 crores 55 lakhs. Against these Government had on that date liquid assets amounting to 3 crores 75 lakhs as follows: Closing cash balance—1 crore 36 lakhs, Loans and

advances—35 lakhs, Investment in Treasury Bills—1 crore 20 lakhs and Investment in securities—34 lakhs. Against the remaining portion of the debit of 2 crores 80 lakhs out of the total of 6 crores 55 lakhs, Government possess capital assets in the shape of Civil Works and Irrigation projects in which a sum of 6 crores 29 lakhs had been invested.

Judging from these financial results it may be maintained that the first year of Provincial Autonomy was a satisfactory one in many respects. In spite of the reaction in the concluding months, the year ended with a revenue surplus of 1 crore 18 lakhs. Government had an adequate cash balance in the Treasuries and in the Reserve Bank throughout the year. The balance in the Reserve Bank was always in excess of the stipulated minimum of 25 lakhs and no ways and means advance had to be requisitioned.

The disquieting feature in the situation, however, was the deterioration in revenue receipts which manifested itself in the closing months. It survived into the year 1938-39 and was there aggravated, under Land Revenue and Court-fees, by domestic developments. These developments demand attention, illustrating as they do that democracy can be expensive not merely in the ordinary sense of that word but also in the other sense of reducing revenues.

Main Characteristics of Revenue.

In this connection, I would remind the House that nearly 80 per cent. of the total revenue of the province (13 crores) is derived from only five heads, namely, Jute Duty (2 crores 38 lakhs), Land Revenue (3 crores 53 lakhs), Excise (1 crore 55 lakhs), non-Judicial stamps (80 lakhs), and Court-fees (2 crores 7 lakhs). Their main characteristics deserve mention. The income from Jute Duty and non-Judicial stamps depends almost entirely on world conditions. Land Revenue is inelastic,

being based more or less on fixed demands, but has hitherto been a very steady source of revenue owing to the sanctions inherent in our Land Revenue system and the good traditions of the tenantry. Excise revenue used to respond to economic conditions with considerable elasticity, but owing to changes in standards of living and to the temperance movement is never likely to yield again as much as it used to. Court-fees have traditionally held pride of place with Land Revenue as one of our two biggest single sources of income, but they have recently let us down very badly owing to decline in litigation. This decline is mainly due to our establishment of Debt Conciliation Boards, but it is also, perhaps, in part attributable to a general weakening of the habit of litigation consequent on economic and political changes on the countryside. If it is true, as I am afraid it is, that Court-fees are no longer likely to be the tower of strength to the exchequer which they were in the past, it means that a considerable change adversely affecting one of Bengal's leading and most honourable professions is taking place.

The Year 1938-39.

Before coming to a consideration of the Revised Estimates for the current year I should like to refer to some outstanding domestic events which have in one way or another affected the budgetary fortunes of the year.

The Floods.

The first of these was the widespread floods in as many as 15 districts. These caused acute distress and Government mobilised all their available resources for work in the affected areas. The rules relating to the grant of agricultural loans were liberalised and a sum of nearly 50 lakhs has been distributed as loans to the flood-stricken. The amount spent by Government on test relief works and on gratuitous

relief is well over 6 lakhs. Success has attended the measures adopted. There has been no loss of life on account of the floods, and epidemics which generally come in the wake of widespread natural calamities of this nature have been averted by the adoption of timely precautionary measures.

The effect of the floods on the Budget has been threefold. In the first place, there have been heavy outgoings and greatly reduced recovery in respect of agricultural loans. In the second place, there has been considerable increase in expenditure on test relief and gratuitous relief and also on account of the travelling allowance and contingencies of officers deputed to flood relief work. Finally, the floods have contributed, along with other factors to which I shall refer in due course, to a serious shrinkage in Land Revenue receipts. Another consequence which has followed from the floods, though it does not directly affect the Provincial Budget, is of sufficient importance to deserve mention. Education cess had to be suspended in nine out of twelve districts in which it had been imposed and seven out of those nine were districts affected by floods.

Bengal Tenancy Act.

The next item of importance to which I should like to refer is the enactment of certain measures affecting our Land Revenue system, conceived in the interest of the tenants and also to satisfy their persistent demands. I refer particularly to the Bengal Tenancy Amendment Act of 1938, which came into effect on the 18th of August, 1938, abolishing landlords' fees on transfer and depriving privileged landlords of the power of realising rents by certificate procedure, and to the suspension for a period of two years with effect from 1st Baisakh, 1345 B.S., corresponding to 14th April, 1938, of the use of certificate procedure in fresh cases for recovery of rents from tenants in Government estates and in Court of Wards estates.

The abolition of landlords' fees on transfer has an adverse effect on the transactions under the Debt Deposit section of the Budget. It will be recalled that, with the separation of our finances from those of the Centre, liabilities for a variety of non-Government deposits banked with the Government of India were passed on to us without the corresponding assets. It was expected, however, that as the incomings in any one year in respect of these deposits normally exceed the outgoings, the liquidation of the liabilities would present no difficulty. In regard to landlords' transfer fees, we inherited a liability of 49 lakhs on the 1st April, 1937, which was reduced to 45 lakhs on 1st April, 1938. Since further inflow of landlords' fees has stopped, the liability will have to be met from our reserves. The amount of drain upon our reserves on this account during the current year will be about 18 lakhs.

The abolition of certificate procedure as a means of collecting land dues was certain, of course, to have some adverse effect upon the collection of these dues, and part of the considerable fall in land revenue during the current year, both under "Fixed Collections" and under "Collections from Government Estates" is attributable to this cause: precisely how much I am not in a position to say; but it is significant that the deterioration in collections began before the arrival of the floods. The deterioration that was certain to occur was in respect of those on the actual margin of inability to pay; and so long as deterioration does not spread beyond that margin, neither landlords nor the Khas Mahal Department will have just cause to complain. But if it ever happens—or, as some allege, is already happening—that the effect spreads beyond that margin: if people able to pay who used merely to defer payment until a certificate issued, or people who used to pay simply because the power of certification existed, exploit the concession and swell the ranks of defaulters, then

the net effect of the concession will be evil; both to landlords, and to the revenues of the province and also to the tenants themselves who will drift into debt which they would otherwise not have incurred. I am not saying that any such exploitation has in fact begun; and, if it does begin, there will be means of dealing with it, including a reversion to certificate procedure in Khas Mahals or some such method for speedy realisation. But I do say that the danger exists and that it is the duty of us all to be on guard against it.

Special Committees.

An increase of about 70 thousand in our estimate of expenditure for the current year has been due to a *post*-Budget decision to appoint a number of Committees and Special Officers to investigate various matters affecting the welfare of the people. A list of these Committees and Special Officers will be found in an Appendix to the printed copy of my statement, and I will not give further details here.

Two other enquiries however which are now in progress deserve special mention because of their vital importance to the future economic well-being of the province. Provision for both of these was included in the Budget.

The first enquiry is in connection with our Land Revenue system. A Commission consisting of experts and persons possessing wide administrative and other experience, was appointed in November last under the Chairmanship of Sir Francis Floud to study the Land Revenue system in Bengal, with special reference to the Permanent Settlement and to the various suggestions for changing that system which are nowadays current, including the suggestion that the rights of Zemindars could be purchased by the State at a profit in the long run to provincial revenues, thereby increasing our capacity for expenditure on social services.

The other is an Industrial Survey directed towards a complete examination of the position of existing large, medium-sized and cottage industries with a view to ascertain what measures should be adopted for their promotion and future development. In order to place our programme of industrial development on a scientific and disciplinary basis, we have appointed for this Survey an expert Committee, under the Chairmanship of Dr. John Mathai, whose services have been kindly lent to us by the Government of India.

Both of these Committees have been set an extremely complicated task, but the membership of each is very distinguished, combining expert technical knowledge with administrative experience and we expect to receive from them reports and recommendations which will have far-reaching effects upon the solution of the two chief economic problems that confront us in this province.

Release of Detenus.

The next item to which I should like to refer is the recent release of detenus. When introducing the Budget for 1937-38, I expressed the hope that it might be possible in the near future to effect considerable reduction in the expenditure which the province had to incur on account of measures taken to combat the anarchist movement. My hopes in this respect have been largely fulfilled. The release of detenus has made it possible to reduce the pitch of abnormal expenditure by no less than 22 lakhs. Further economies to the extent of about 3 lakhs have been proposed in next year's Budget, and it is hoped that if the situation continues to be satisfactory, it will be possible in due course to effect further reduction in expenditure. Among the reasons which make larger savings impracticable at the moment is the need to keep a careful watch upon certain forms of subversive activity which are making themselves manifest in different parts of this province.

The existence of an illiterate and uninformed labour force in the Province and the recent release of political prisoners on a large scale are, according to the department concerned, providing a fruitful combination for the preaching of communism by a group of persons who derive their political sustenance from the theories of foreign doctrinaires. The department considers that constant vigilance is required to be exercised over the activities of those among them whose avowed object is to cause a violent upheaval of the existing social order and whose method is to sow seeds of disruption amongst the illiterate workers and peasants of this country by insidious and underground propaganda. The greater part of this work inevitably falls upon the police force, with the result that the bulk of the unavoidable expenditure in this connection occurs in the Police Budget. From the public also there has been more demand for police protection.

The Revised Estimates.

Let me now pass on to the details of the Revised Estimate for the current year. According to the original estimate the year was to start with an opening balance of 1 crore 91 lakhs and end with a closing balance of 1 crore 75 lakhs. The Revised Estimate places the opening balance at 1 crore 36 lakhs and the closing balance at 78 lakhs. This deterioration by 97 lakhs is the net result of the following: a decrease of 55 lakhs in the opening balance; a decrease of 41 lakhs in our revenue receipts; a decrease of 31 lakhs in our expenditure on revenue account and a decrease of about 32 lakhs in the balance outside the revenue account, that is to say, in the working of the Capital and Debt Deposit section of the Budget. I will now give a brief explanation of each of these changes.

The opening balance adopted in the Revised Estimate is the actual closing balance of the preceding year. In my review of the

accounts for 1937-38 I have already explained that the decrease of 55 lakhs in the estimated closing balance for that year is due first to a falling off of revenue receipts by about 42 lakhs set off by savings to the extent of about 24 lakhs in revenue expenditure, a net worsening of 18 lakhs; and secondly to outgoings under the Debt, Deposit, etc. heads being larger than anticipations by 37 lakhs, owing mainly to increased investment in Treasury bills in March 1938.

The decrease of 41 lakhs in revenue receipts is mostly due to a fall of 9 lakhs under Jute duty, 32 lakhs under Land Revenue and 39 lakhs under Stamps, offset in part by an increase of 18 lakhs under Other Taxes, 7 lakhs under Excise, 5 lakhs under Income Tax and 7 lakhs from unclaimed deposits in the Suitors' Fund and in Civil Courts. The decrease under Jute duty is due to the slump in world markets, which, however, now shows signs of lifting. The decline under Land Revenue is due partly to the effect of floods and perhaps partly also to the withdrawal of the certificate procedure in Khas Mahals. Fixed collections, that is to say, collections from permanently settled estates, have dropped by 7 lakhs while collections from Government estates have dropped by 19½ lakhs. The balance of the decrease under this head is due to smaller recovery of settlement charges. The decline of 39 lakhs under Stamps is made up of a decrease of 13 lakhs under Non-Judicial and a decrease of 26 lakhs under Judicial. The drop under Non-Judicial stamps is explained by the general dullness of trade, while the decline under Judicial stamps is attributable to the reduction in the volume of civil litigation as a result mainly of the working of Debt Conciliation Boards. Among the improvements which compensate partially for this serious decline under the three main heads of revenue, that under "Other Taxes" is due to the passage of the Bengal Expiring Laws Act which provided for the continuance of certain taxation measures which were due to expire in the middle of the current year.

The 5 lakhs under Income Tax represents arrear receipts on account of 1937-38 which are being adjusted this year. The increase of 7 lakhs under Excise and of a similar amount under Unclaimed Deposits are unexpected windfalls for which no credit was taken in the Budget.

The decrease of 31 lakhs in expenditure on revenue account is the net effect of excesses and savings spread over a large number of heads the details of which are furnished in the Red Book. I shall confine myself to the more important variations. Savings of nearly 13 lakhs occur under Debt Conciliation owing to the slower progress in the formation of Debt Conciliation Boards. There is a decrease of 11 lakhs under Civil Works owing to smaller expenditure on original works, mostly buildings for which revised plans and specifications with a view to secure economy are being worked out. The Police Budget shows a saving of nearly three lakhs owing to retrenchment and a similar amount has been saved under Jails owing mainly to decrease in the number of inmates. There is a decrease of 4 lakhs under Irrigation owing mainly to non-utilisation of the provision for the Waterways Board. Savings of about 5 lakhs have occurred in the General Administration Budget owing partly to the smaller expenditure under Landlords' fees establishment and District establishment and partly to the absence of a session of the Legislature in November. Savings to the extent of nearly 10 lakhs occur under Public Health, Agriculture and Industries owing to the time required for working out details of certain important projects for which lump provisions had been included in the Budget. On the other hand there is an increase of 16 lakhs under Famine Relief out of which 10 lakhs is on account of the initial contribution to the Bengal Famine Insurance Fund and 6 lakhs is on account of test relief works and of gratuitous relief in areas affected by flood; and an increase of 2 lakhs under Education for the provision of special educational facilities for Scheduled Caste students.

The decrease of 32 lakhs in the Debt Deposit section of the Budget is the net result of a worsening of 50 lakhs owing to larger disbursement and smaller recovery of agricultural loans than was originally anticipated and a worsening of 18 lakhs owing to cessation of further inflow of landlords' transfer fees; set off to some extent by excess of incomings over outgoings, under State Provident Funds and certain other Funds.

The Revised Estimate of a closing balance of 78 lakhs includes 49 lakhs representing the minimum balance to be kept in the Reserve Bank and Treasuries; 3 lakhs representing the unspent balance of the Scheduled Castes Education Fund and 10 lakhs representing the unspent balance of the subvention for Road Development work already received from the Government of India. The remainder of the closing balance amounting to 16 lakhs is available for general purposes. Thus by far the greater part of the closing balance is earmarked for specific purposes.

There are three items outside this closing balance, viz., 38¾ lakhs of securities, 85 lakhs of Treasury Bills and 10 lakhs invested in the Famine Insurance Fund. These may be described as our reserves for various contingencies including ways and means emergencies.

The Year 1939-40.

The budget for 1939-40 contains two changes, constitutional in origin, that are of interest and may be mentioned before we look more closely at the figures for the year. The first change has its origin in section 136 of the Government of India Act, 1935. The definition of provincial revenues which is given in that section has been interpreted to forbid the continued payment direct to local bodies of such monies as the public works cess, fines and penalties leviable by courts under local laws such as the Bengal Municipal Act, the Calcutta Municipal

Act, the Bengal Local Self-Government Act and the Bengal Village Self-Government Act and miscellaneous receipts from ferries and pounds. The provisions of the local laws which contemplated such direct payment were accordingly deleted by an Order in Council made under section 293 of the Government of India Act which takes effect from the 1st April, 1939. The monies in question, amounting to about 93 lakhs, have accordingly now to come into our public account as revenues of the province, and in order to enable local bodies to remain in continued enjoyment of sums which they were hitherto entitled to as part of their own revenues, provision to hand those monies back to them in the form of grants is made on the expenditure side of the budget: so that the net effect on our budget is *nil*.

The second change arises from the difference of wording between the new and the old Acts as regards charging items on the revenues of the province. Sub-section 3(*iii*) of section 72D of the Government of India Act, 1919, charged (or, as they then said, declared to be non-voted) all items of expenditure "of which the amount is prescribed by or under any law"; and a number of grants to local bodies of which the amount was prescribed by local Acts was in consequence non-voted. Section 78(*3*)(*g*) of the new Government of India Act contains no such provision; it says, instead, that such expenditure shall be charged only if it is declared by an Act of the provincial legislature to be charged. An order in Council was made which held up the effect of this change until the year 1939-40, but as we have made no provincial law to continue the charged character of these grants, they appear among the votable demands in the budget for next year. The grants in question are a grant of 4½ lakhs to the Calcutta Corporation under section 10 of the Bengal Motor Vehicles Tax Act, 1932; a grant of 5½ lakhs to the Dacca University under section 47A of the Dacca University Act, 1920; a grant of 4 lakhs to the New Howrah Bridge Trust Fund under section 11 of the Howrah Bridge

Act, 1926; and a grant of sixty thousand to the Leper Hospital at Gobra under section 7 of the Albert Victor Leper Hospital Act, 1925.

Receipts.

I now turn to the estimates. The year starts with an opening balance of 78 lakhs. Revenue receipts are placed at 13 crores 78 lakhs, or a crore and seven lakhs better than the expected revenue in the current year. Out of this betterness, 93 lakhs is due to the provincialisation of certain revenues of local bodies to which I have just referred, and amounts to nothing, since we propose to incur equivalent expenditure in the form of grants. The heads of receipts which have been swollen by the advent of this 93 lakhs are as follows:—Land Revenue 67 lakhs, representing Public Works Cess; Administration of Justice 14½ lakhs, representing the proceeds of fines, etc., under various local Acts; Police 4 lakhs, representing receipts under the Cattle Trespass Act; and Miscellaneous 7½ lakhs, representing receipts from ferries and unclaimed landlords' fees. The remainder of the increase over the Revised, amounting to 14 lakhs, is the net result of some improvements and some fallings off. I expect Income Tax to be up by 1½ lakhs, Land Revenue by 8 lakhs, Stamps by 5 lakhs and Civil Works by 6 lakhs; but Administration of Justice to be down by 4 lakhs, Superannuation by 2 lakhs and Other Taxes by 1 lakh. With regard to Income Tax, I had to take account of the recent amendments of the Act read with the poor trading results of the current year. Very likely—I hope this will prove to be the case—my estimate is a conservative one. I have raised Land Revenue because the price of jute is rising and because I hope that the causes, especially the floods, which held it up this year will not be present next year. I have raised Stamps by a few lakhs, despite what I have said about Court-fees, because the yield is so abnormally low this year and because we expect more business in the registration offices owing to the recent amendment of section 26(*c*) of the Bengal Tenancy Act,

The rise of 6 lakhs under Civil Works represents a larger transfer from the Road Development account to finance a larger programme of road development. The worsening under Administration of Justice is on account of a windfall of 4 lakhs in the current year which will not recur next year. The decline in Superannuation receipts represents pensionary charges of the Bengal Pilot Service which used to be paid through this Government but which will henceforth be paid direct by India. The decrease under Other Taxes is due to the absence of the Tobacco duties which yielded a little over a lakh in the current year, compensated partly by a growth under the Electricity Duty Act.

Expenditure.

Our proposals for expenditure amount to 14 crores 65 lakhs or 1 crore 72 lakhs more than the expenditure in the current year. For purposes of comparison, however, we may deduct the 93 lakhs which, as I have already explained, is to be given to local bodies in return for the provincialisation on the receipts side of our Budget of that amount of revenue which was previously theirs. The heads of expenditure which are inflated by this 93 lakhs are Miscellaneous (89 lakhs) and Police (4 lakhs). Apart from these items, the increase over the Revised is 79 lakhs. This mostly represents expenditure on new schemes. An account of them is given in the Red Book which I will leave my honourable colleagues to enlarge upon when they come to move the demands for their respective departments. I will content myself with a general description—with special mention of the more important items.

Civil Works.

The largest increase (24 lakhs) is under Civil Works and is due to an extensive programme of building projects and of road development fund works. The latter accounts for an increase of about 6 lakhs and

the balance is due mainly to new buildings belonging to various departments. Among the larger provisions for buildings may be mentioned 2 lakhs for the Purdah College, 2 lakhs for the Eden High School, 2 lakhs for a new Reformatory School, 2 lakhs for a Civil Court at Howrah, 5½ lakhs for police buildings, 1¼ lakhs for electric installation in Government buildings and ¾ lakh for the construction of witness sheds.

In regard to the increase under Road Fund works a Special Officer has been appointed for expediting Road Development projects and it is expected that the programme laid down for the coming year will be fully worked up to. Out of a total assignment of 1 crore 5 lakhs since the subventions were first received the provincial expenditure up to the end of 1936-37 was only 62 lakhs or a little more than half. The unspent balance in hand on 1st April, 1937, was 43 lakhs out of which all but 10 lakhs will be spent by the end of the current year. Next year's programme of road expansion involves an expenditure of 29½ lakhs, out of which 10 lakhs will be met from the balance in hand and the remainder will be available from the Central Government.

Education.

The Education budget contains the biggest increase under service expenditure. Although as I have stated earlier in the course of this statement Education Cess had to be suspended in nine out of twelve districts on account of the flood, it is hoped that the set-back is only temporary and considerable progress will be possible next year in the matter of extension of District School Boards. The Budget includes a provision of 5 lakhs for supplementing local efforts for the improvement of primary education in areas where primary education cess is being realised. In addition to this 57 thousand has been provided for grants to primary schools for girls in non-School Board

areas, and 2½ thousand for the extension of free primary education in Municipalities. Next year's requirements in connection with the training of teachers for primary schools is 1½ lakhs and this amount has been included in the Budget, along with a sum of 2 thousand to enable refresher courses to be provided for primary school teachers.

In addition to the provision for aid to girls' primary schools reference to which has just been made, the Budget includes several special provisions for the improvement of female education. Seventy-one thousand has been provided to enable the Purdah College to be started next year in a rented building, pending completion of its own building for which provision has been made under Civil Works as already stated. Fifty thousand has been provided for the Gokhale Memorial School and 15 thousand for the Saleha Isaque High School at Serajganj. Additional grants aggregating 20 thousand have been provided for various institutions such as the college section of the Kamrunnessa Girls' School, the Nari Sikhya Mandir, the Sarojnalini Industrial School, etc. Provision of 1 lakh has been made for recurring grants to girls' high schools. Fifteen thousand has been provided for the extension and improvement of the Bethune College, and a similar amount has been provided for the teaching of two new subjects, namely, Geography and Elementary Science in schools for girls.

In regard to Collegiate and Secondary education there is provision for a grant of 1 lakh to the Dacca University, as the first instalment towards the cost of construction of a new Muslim Hall at a total cost of 2½ lakhs. Capital grants have been provided for a number of other important educational institutions. 1½ lakhs has been provided for the St. Xavier's College and 1¼ lakhs for the Burdwan Raj College. 37 thousand has been provided for supplementing the amounts which may be available locally for raising the Karatia College to a first grade college and 7 thousand has been provided for improvement to the

attached hostel. There is provision for a grant of 50 thousand for the City College. Thirty thousand has been provided for the construction of Muslim Hostels attached to the Brojomohan College, Barisal; 27 thousand for a building grant to the Maharaja Cossimbazar Polytechnic Institute and 10 thousand for the Prafulla Chandra College, Bagerhat, to enable it to liquidate some old outstanding liabilities. There is a provision of 24 thousand for improvements in the teaching arrangements of the Islamia College and the Presidency College and for the holding of Tutorial classes in order to prepare candidates for the All-India competitive examinations. Twenty-five thousand has been provided for a grant to the University of Viswa-Bharati in aid of its educational activities.

Ten thousand has been provided for practical training in Astronomy in Government Colleges and 61 thousand for the teaching of Geography and elementary science in Government and non-Government secondary schools for boys. A sum of 1 lakh 35 thousand has been provided for additional recurring and capital grants to the latter class of schools.

Among other items in the Education budget may be mentioned an additional provision of 86 thousand for grants to Madrassahs; 10 thousand for grants to Sanskrit *tols*, 5 thousand for grants to Buddhist *tols* and a capital grant of 5 thousand to the Bangiya Sahitya Parishad.

Scholarships and Stipends.

At present a sum of nearly 7 lakhs is spent annually in awarding scholarships, stipends and free studentships in educational institutions. It is proposed to create further scholarships and stipends to enable poor students of all communities to prosecute their studies. As a part of this policy additional provision for scholarships was included in the current year's Budget, 50 thousand being for Muslim students and 30 thousand

for students belonging to the Scheduled Castes. In next year's Budget additional provision has been included so that the benefit may be extended to a wider circle of students. It has been found that there are many backward communities who have not been included in the list of Scheduled Castes and it is necessary that provision of scholarships should be made for them as well. An additional provision of 1 lakh has accordingly been included in the Budget for awarding scholarships to deserving students. Out of this 60 thousand will be earmarked for Muslim students, 20 thousand for Scheduled Castes students and 20 thousand for others.

As many really meritorious students find themselves unable to continue their studies on account of pecuniary difficulties, a provision of 60 thousand for special stipends in really deserving cases has been included in the Budget. Out of this amount 50 thousand will be earmarked for Muslim students and 5 thousand for students of the Scheduled Castes and 5 thousand for others.

Provision has also been included for two State Scholarships for Indian women to enable them to study abroad; and for special scholarships for Muslim students at the Ahsanullah School of Engineering, Dacca.

Fourteen thousand has been provided as scholarships for the training of students in Agriculture in the United Kingdom; while 10 thousand has been provided for scholarships for technical and industrial training.

Public Health.

For promoting maternity and child welfare activities provision has been made for a grant of 2½ lakhs to the Chittaranjan Seva Sadan which, as the House is aware, is the premier maternity hospital in the province, ministering to the needs of all sections of the people. It

has got an attached Children's Hospital, the only one of its kind in Bengal, and imparts training in midwifery to women of all communities. The Budget also includes half a lakh for the establishment of new maternity and child welfare centres in rural areas on a contributory basis and 35 thousand has been provided for grants to existing centres.

There is a provision of 2 lakhs for the improvement of Sadar Hospitals, the grant provided for the purpose in the current year not being fully utilised owing to the absence of a sufficient number of suitable schemes.

Fifteen thousand has been provided for grant to the Association for the Prevention of Blindness in Bengal to enable it to maintain three travelling eye dispensaries. One such dispensary was started in the current year as an experimental measure but there is so much demand for this type of medical relief that it has been decided to provide two more dispensaries in the coming year.

Irrigation.

The Irrigation budget contains a provision of 2½ lakhs for the Waterways Board which it has not been found possible to constitute this year but which it is hoped to constitute in the course of the coming year. Ninety-two thousand has been provided for the reorganisation of the Development Circle so as to enable it to draw up urgent Irrigation projects in Eastern Bengal. Irrigation surveys and other schemes estimated to cost ultimately over 4 lakhs are proposed to be taken up next year and a provision of ¾ lakh representing requirements for 1939-40 has been included in the Budget. The most important of these schemes is the Jhargram Irrigation Scheme estimated to cost 2½ lakhs and widening the bed of the Kaliaghye river which is likely to involve an ultimate expenditure of 86 thousand.

Industry.

In regard to Industry, I have already indicated that a survey is now in progress under the distinguished guidance of the Director-General of Commercial Intelligence and Statistics and it has been decided to await the results of this survey before any important measures of industrial improvement are undertaken. The Budget accordingly contains no important new projects but aims rather at improving the existing institutions. Eighteen temporary peripatetic weaving schools are proposed to be reorganised at a cost of 30 thousand rupees. Thirty thousand has been provided for a grant to the Sarojnalini Memorial Association, and 20 thousand for a grant to the Calcutta Blind School. Provision has also been included for the revival of mining classes in the coal-fields, and for research and training in the manufacture of articles of common use such as metal polish for which there is great demand in the market.

Agriculture.

Provision has been made for the expansion of agricultural training and research according to the programme initiated in the current year. It is proposed to establish a District Agricultural Farm at Chittagong at a cost of 58 thousand; 10 thousand has been provided for promoting the cultivation of flax and 8 thousand for selective multiplication of mustard. It is proposed to establish 22 additional Union Board farms and to continue the scheme for the cultivation of long staple cotton with the help of a contribution from the Bengal Mill Owners' Association. Three thousand has been provided for researches in connection with multiplication of fodder seeds. Three important schemes originally initiated by the Imperial Council of Agricultural Research will be financed this year from provincial revenues as the Council have decided to withdraw their aid. These are the establishment of a

horticultural station, a station for grading hides and a staff for marketing. The total expenditure involved in these schemes is 18 thousand rupees. For the improvement of live stock it is proposed to import 300 Hariana bulls for districts where stud bulls are at service and also to import 32 Hariana cows for the cattle breeding section of the Dacca Farm. The provision for this purpose amounts to half a lakh. A similar provision has been made for the establishment of poultry multiplication centres. Provision has also been made for additional staff for animal husbandry and for the purpose of carrying out a census of cattle.

Financial Results.

I think I have now mentioned all the more important new projects in our Budget, and I will now give a brief resumé of the expected financial results of the working of the coming year. The year starts with an opening balance of 78 lakhs, a large part of which, as I have already explained, is earmarked for specific purposes. Our revenue receipts amount to 13 crores 78 lakhs and we propose to spend on revenue account 14 crores 65 lakhs or 87 lakhs more than our receipts on that account. We have sufficient reserves to cover this difference, but we propose to conserve them by resort to a loan, which will be warranted as I will now explain. An appreciable part of our expenditure which has been or which is proposed to be financed out of revenue or out of the closing balance is in reality expenditure which could appropriately have been financed by loan. Thus in the current year a sum of over 60 lakhs is being advanced as loans to agriculturists and local bodies and it is proposed to make a further advance of 16 lakhs on this account in the coming year. All these loans and advances are interest-bearing, and the outlay is consequently remunerative in character. In the second place, it is proposed to spend 12 lakhs in the current year and 11 lakhs next year on commutation of pensions

which is remunerative in the sense that it saves recurring pensionary charges debitable to revenue. It is capitalisation of revenue expenditure and as such might appropriately have been treated as capital expenditure. Finally, our plans of expenditure both this year and next include an attack upon the accumulated building requirements of the province involving a large burden which ought to be spread over a number of years instead of being allowed to unbalance the revenues of a particular year. What is more, in many cases the erection of the buildings will be remunerative in the sense of saving money now expended on rents. The amount of the loan which we propose to take is one crore. Credit has been taken under the appropriate deposit head for this sum of 1 crore on account of a long-term loan, the exact terms of which will be settled in due course in consultation with the Reserve Bank. It is this credit which accounts for the surplus of 94 lakhs under the Debt Deposit section of the Budget.

The net result of the working on the basis of the estimates, therefore, will be a surplus of 7 lakhs which will raise the opening balance of 78 lakhs to a closing balance of 85 lakhs. This will include 49 lakhs on account of the minimum balance to be kept in the Bank and in Treasuries, but as the unspent balances of the Scheduled Caste Education Fund and of the subventions from the Road Development Fund are expected to be used up fully during the coming year, the remaining 36 lakhs will be free balance. In addition to this closing balance we shall have our investments: 12 lakhs in the Famine Insurance Fund, 38½ lakhs in securities and 85 lakhs in Treasury Bills. Of these, the first is usable for famine relief only; the second can be converted into cash, if necessary, and used for general purposes at any moment. The 85 lakhs in Treasury Bills, however, is not wholly available as a reserve for revenue purposes. It is mostly a reserve for Ways and

Means purposes, that is, for drawing upon in the lean months during which our outgoings exceed our takings.

But it is not sufficient to say that our Budget for 1939-40 will balance. Not merely does it include the initial expenditure of schemes whose cost per annum will increase hereafter, but it contains no margin wherewith to embark on the many schemes of new expenditure which will have to be undertaken if we are to make any impression upon the needs of the province. In other words, we must face up to the fact, that, with our present resources, we are approaching the end of our tether, and that if we are to make any further progress in nation-building, we must be able to count upon revenues considerably exceeding the expected revenues of the coming year. I am afraid that we cannot count upon a much greater yield from our existing sources of revenue. If trade conditions improve, we might tap an extra 30 lakhs or so under Jute Duty, Income Tax and Non-Judicial stamps; but we have to remember in that connection that our expected revenue from Jute Duty in the coming year is nearly a crore in excess of what it would be if we again struck slump conditions as bad as those of 1921-22. We also have to remember that certain special receipts which now appear in our Budget are about to disappear: for instance, the sum of 13 lakhs or so representing recoveries on account of Survey and Settlement operations and the 5 lakhs or so which we have for the last few years been getting from the Government of India as special grants for rural uplift work. We must also be prepared for a decrease in Excise revenue if the idea of prohibition gains strength and, as I have already indicated, the prospects of much improvement in our Court-fee receipts are probably remote. Further retrenchment can afford no effective relief. If there is any present expenditure here or there which might be abandoned, I must ask the House to believe me when I say that its amount for immediate purposes will in any case be negligible.

We plan, for instance, to make a further reduction of pays and to revise the pension rules; but the consequent savings will only accrue gradually. There is nothing for it therefore but to resort to new taxation. I shall introduce two taxation measures this session calculated to bring us about 12 lakhs per annum (one to impose a betting tax on dog-racing and the other to impose an ungraduated tax of Rs. 30 a year on professions, trades, callings and employments exempting those who do not pay income-tax); and I have other proposals under examination with a view to the possible introduction of further taxation proposals in the monsoon session.

I will not burden this statement by enumerating the needs of the province for which we require further funds, but in an Appendix to the printed copy of it will be found a list of some of them with some observations of my own upon them.

Conclusion.

So far as the immediate task of explaining the various implications of this year's Budget is concerned, I have done. But it is also my duty to make clear at the time of the Budget the long view of our task especially in regard to the finances which devolves on us as a corollary of the powers we have obtained. Increasingly and ever more increasingly are the people pressing for every assistance that the Government can render to improve and regulate every sphere of their lives. There is, however, nothing unusual in this demand, for, so long have they lived under conditions of ignorance, superstition and abject fatalism, that with the first suggestion of control over their own destinies through a Government of their making it is but natural that they should now ask the Government to lead them unto a millennium and that immediately. Is it any wonder that they should become impatient and chafe at any delay?

Sir, so appalling is the misery of the masses and so urgent the task of amelioration that every provincial Government realise that a special responsibility devolves on them. It is only necessary to realise that an equally onerous obligation rests on the people and their representatives in the Legislature. The task of amelioration, to which every popular Government is committed, is circumscribed by two important factors. The first refers to the quality of the people. For, as I have so often said, the Government can but provide the machinery, the motive power must come ultimately from the people. To be really efficacious and beneficent, Government intervention presupposes a well-developed civic sense among the people as a whole. Without it, a remedy adopted sometimes proves worse than the disease; society being unprepared for such measures, the measures do not bring the desired results; on the contrary easy attempts to remedy wrongs often aggravate the wrongs in unanticipated ways. In fact, I do not believe it is possible, or, even if it were possible, at all desirable, to spoon-feed any nation into prosperity. In the second place, the ambitions of any Government must necessarily be circumscribed by the available resources both in money and in human material. Sir, the role of a Finance Minister is far from enviable. He is expected to create marvels practically out of nothing. With the ever-increasing variety of the demands of modern democracy, even Aladin's treasures, I am afraid, would soon have been exhausted. But a Finance Minister has to do much more than to think of the immediate demands. He must always have an eye to the future, study the possible repercussions of every new commitment, husband his resources and explore avenues for augmenting them. He must steer the ship of state clear of financial shoals. For, too often in recent history have liberal governments been

wrecked on rocks of loose financial policy. This danger must be avoided, but at the same time we must plan to forge ahead.

Wealth and Obligation.

Sir, I would not like to minimise the difficulties or implications of the stupendous task of mass uplift, to which we have set our hands. We cannot of course work miracles or solve all our problems at once. What we can do is to lay a sound foundation on which, with improvement in resources and as opportunity occurs, might gradually be built a structure that would give a greater measure of security and happiness to the common man. To equip ourselves for this task, it is necessary that we learn the lesson of the times and adjust ourselves to the new outlook in the political and economic sphere. Both history and our own immediate and direct experience teach us that for the proper functioning of political democracy, the masses should be convinced that the Government is on the side of economic justice. The demand for greater economic justice can no longer be left in cold storage. To do so would be only to accelerate the pace of social rupture and invite revolution. Wealth should no longer be regarded as the sole symbol of success, nor should exploitation be acquiesced in as the inevitable concomitant of healthy competition. In fact, the possession of wealth in modern society, as indeed at any time, carries a deep social obligation. It should be spent in the multiplication of opportunities for the livelihood of the people. This represents no adherence to any extreme economic doctrine, but only a realisation of the social function of wealth. Acquisition of wealth should be contingent on the discharge of social obligations. The principal means by which this is secured in modern society is that of taxation. That is the democratic and evolutionary method as opposed to confiscation which is tyrannical. To supply them with necessary funds to carry through ameliorative

measures, Government must necessarily seek the co-operation of those able to provide them. And the hand of co-operation should be willingly proffered; for a prosperous and contented populace is an essential condition for ordered progress for all sections of the community. In this machine age, prosperity and poverty can no longer be a matter of separate concern for the individual. It is an age of mutual interdependence, and the whole community must fall or prosper together. The prosperous and the wealthy must increasingly appreciate this interrelation, and should not grudge the contribution they may be asked to make towards creating a better and richer life all around them.

Sir, to elevate society, to improve the human material, to provide the common man with the barest minimum for a decent life, to open up to him the possibilities for a better and richer life, is a duty which devolves on all of us. As Government, we shall do all that we can. As the Finance Minister, I shall not spare myself in any way,—either in imposing taxation, when it is essential, or in agreeing to expenditure where it is necessary. And whatever I may do, I shall be moved into action by my abiding faith in the common man and the possibilities of evolving a society, which will subserve the democratic ideal of egalitarianism in the economic as much as the political sphere.

Conflicting and Incongruous Demands.

While affirming my faith in the aspirations of the people, I should, as a practical administrator, emphasise the difficulties in the way and the need even for curbing uninformed enthusiasm in the interest of concrete achievement. A particular section of the community, for example, demands facilities for itself only without adequate realisation of their unfavourable repercussions on other sections. They forget that if they injure other classes in society, they themselves will, intimately be adversely affected. As I have said, the various classes in modern society are interdependent. This is a truth which should be learnt by the poor

as much as the rich. I should also like to draw attention to the fact that the demands made on Government are too often conflicting and incongruous. For example Government are asked to launch large schemes of social service without additional taxation; to remove illiteracy by universal free primary education without the payment of a cess; to provide a scientific rural credit organisation under conditions where even debtors able to pay are unwilling to discharge their obligations; to stimulate industry and yet grant labour facilities whose cost industry cannot possibly bear; to spend large amounts on irrigational facilities, and yet to reduce the rates charged for the water brought to fields by such irrigation works and so on. The Government are thus expected to manage without new taxation which is odious to the populace; they are asked to remit even existing taxes in some cases and the demand is also made in the same breath for state provision for national health insurance, sickness benefits, etc., all of which obviously presuppose larger resources. The absurdity of all this is too patent to need comment. However, it has to be impressed on the people that no Government's resources could be unlimited, and while the Government have set in motion such ameliorative work as is possible to accomplish within the limits of the present revenues, any large scale and comprehensive ameliorative programme for the people inevitably depends on the ability to obtain more money through fresh taxation. The attitude to taxation has therefore to change.

Limitation of Provincial Revenue.

As important as the realisation of the need for new taxation is the recognition of the limitation of the sources of provincial revenue. While the entire responsibility for nation-building rests on each province, the heads of revenue allotted to it are limited in their scope and inelastic in their nature. They are insufficient for the purpose and barring only a few, all the heads are also the same as the provinces

had before the inauguration of Provincial Autonomy. Apart from the potentialities of sales tax and taxes on agricultural income which have not yet been explored, the other measures are not likely to yield much. The taxes mentioned in List II of the Seventh Schedule to the Government of India Act are not many. And it is out of their proceeds that the entire provincial administration, including District Boards and Municipalities, etc., has to be financed. Inadequate as these resources are, there has unfortunately been a tendency to restrict the scope of even these taxes by a narrow interpretation of the terms. The proceedings before the Federal Court with regard to the interpretation of item 48 of List II, "Taxes on the sale of goods" are still fresh in your memory and doubt has recently been raised as to the interpretation of item 46 of the List "Taxes on professions, trades, callings and employments". It is contended that this tax does not allow graduation by classifying taxpayers into blocks according to their incomes.

Voluntary Effort and Public Opinion.

Within the scope available to them, the Government will no doubt introduce taxation measures, whenever necessary. For a successful campaign against the accumulated deficiencies of the past, however, we shall need, in addition to finance, an adequate number of trained men competent to initiate and execute schemes and the enthusiastic support of public opinion. With the co-operation and enthusiasm of the public, substantial results can be obtained in many spheres even without larger capital outlay. Most of the tasks of rural reconstruction, for example, are such that if only the people will think of the benefits of their work to themselves and agree to wait for its fruits instead of insisting on them even at the start in the form of cash wages, the intricate problem of initial outlay will have been largely solved. This country is deficient in capital in the

sense of accumulated savings. But the enormous man power of the nation is a form of potential wealth which, if only the people would agree to apply directly to their tasks, can be immediately transformed into kinetic capital. I trust that we will lighten our problems by organising mass effort to the direct achievement of our problems of rural reconstruction. If the average agriculturist who spends about half the year in enforced idleness could be shown ways of profitably using those six months, that itself would bring about a very considerable improvement in his condition and standard of living. This human material could be organised and utilised with equal advantage for promoting the general welfare of the community in such matters, for example, as the construction of small irrigation canals, fighting the menace of water-hyacinth, etc. With little or no expense in this way, the face of the whole village could be changed quite remarkably. In fact, I am inclined to think that a very great deal of our problem of mass welfare resolves itself into one of finding more work and properly organising the human material we possess.

It is only the strong backing of public opinion which could ensure the success of such a drive. Whichever party may be in power, it is the same problems that must be faced, and I think that the problems are so pressing and so much depend on early and radical efforts for their solution that the situation really calls for concerted action from all parties and a drive which is supported by all sections of the public and the press. We know how working on party lines has been suspended in many countries when they were confronted with emergencies such as a war. I think our situation also is, in a sense, one of emergency and calls for the united and concentrated efforts of all sections for waging war against certain scourges, whose poison the lapse of time will only augment. I believe what I am suggesting is not only not unpracticable but it is also in no way irreconciliable with the

aims and policy of the different parties. Of the one party which wields the largest influence in the country—I am referring to the Congress Party—I may say that since its tenets are truth and non-violence and objective mass-amelioration, there is no reason why in Bengal that Party should not be able to give its support to measures, even though sponsored by a Government not its own, which do not run counter to its tenets and objective. Press support, similarly, for measures, which are undoubtedly conceived in the interests of the province, would again strengthen the hands of the Government—whatever may be its complexion—to fight the problems which after all are the concern of each and all of us.

I may refer to a few concrete cases to show how in the atmosphere that an enthusiastic public opinion begets it would be possible to achieve many big results with comparative ease and with little expense. If the Government were to have a measure by which each matriculate in the province would have to give a year to the State and devote that time in removing illiteracy among adults, we could in a short time make a considerable headway with the drive against adult illiteracy, and at a small cost to the State. Similarly, in cities and towns, where a large number of doctors practise, and where medical inspection of school children is so essential, if the doctors could each be asked to give their service free for one or two days in a month, the necessary inspection could be very easily accomplished with little expense to the State. But unless such measures are strongly backed by an enthusiastic public opinion, they will have little chance of success. The Government are, however, anxious to enlist public support for the prosecution of such beneficial measures on a voluntary basis, and intend to make a beginning by organising in the near future a Water-Hyacinth Week with the object of eradicating this menace. But the success of this experiment as well as the possibility of the extension of the method

to other and wider spheres would all depend on the nature and extent of public support that will be vouchsafed to such endeavours.

Need for United Action.

Sir, in view of the stupendous nature of the task that we have to accomplish, is it too much to expect that any measure conceived in the interest of the masses, whose amelioration is the primary objective of all parties, should receive the active support of every shade of public opinion? The present conditions in our province may reasonably be described as a state of emergency, in which the ordinary rules of party government should remain in abeyance till the crisis is over.

Sir, all sections of the House should fully appreciate the fundamental facts of our present situation: the magnitude of our problems; the pitifully inadequate resources at our command, the large demands of the electorate, the natural reluctance to shoulder burdens, and the limited and inelastic nature of the revenues allotted to us These incongruities are there and must be viewed not as the embarrassment of the party in power, but as the problem of the Government whatever its complexion, indeed of the province as a whole. It would be the duty of all to work for the removal of this incongruity and to create in all the spirit of co-operation.

Sir, this is not a moment for parliamentary obstruction, this is a moment for rapid action; this is not a moment for approaching vital problems as a matter of party scores, this is a moment for an united assault upon them. Sir, there is here no question of even the subordination of principles. For, as to fundamentals and the objective, there is hardly any material difference between the programmes of different parties and groups. The question, Sir, is whether we shall be able to rise to the occasion, to realise the gravity of the situation and willing to face difficulties, sink petty party differences and jealousies, and devote ourselves to the furtherance of the common good.

APPENDIX I.

Summary of the financial position of the Government of Bengal in 1938-39 and 1939-40.

(Figures are in thousands.)

	1937-38. Actuals.	1938-39.		1939-40. Budget.
		Budget.	Revised	
Receipts.	Rs.	Rs.	Rs.	Rs.
Opening Balance ..	1,05,77	1,90,84	1,36,01	78,02
Revenue Receipts ..	13,00,85	13,12,73	12,71,29	13,77,76
Capital Receipts ..	..	..	..	..
Receipts from Debt, Deposits, etc. ..	17,51,86	16,72,96	20,83,54	21,32,61
Total ..	31,58,48	31,76,53	34,90,84	35,88,39
Expenditure.				
Revenue Expenditure ..	11,83,13	13,24,27	12,93,01	14,64,56
Capital Expenditure ..	- 35	- 2,98	- 2,77	- 3,01
Expenditure on Debt, Deposits, etc. ..	18,39,69	16,80,26	21,22,58	20,41,45
Closing Balance ..	1,36,01	1,74,98	78,02	85,39*
Total ..	31,58,48	31,76,53	34,90,84	35,88,39
Net Results.				
Surplus+				
Deficit—				
On Revenue Account ..	+1,17,72	−11,54	−21,72	−86,80
Surplus+				
Deficit—				
Outside Revenue Account ..	−87,48	- 4,32	- 36,27	+94,17
Total—				
Surplus+				
Deficit—				
Excluding Opening Balance	+30,24	−15,86	−57,99	+7,37

*This is exclusive of investment of 12,00 in the Famine Insurance Fund, 38,33 worth of securities and 85,00 invested in Treasury Bills.

APPENDIX II.

Special Committees.

A Committee was appointed to enquire into the incidence of rent in the province with a view to devise ways and means for a reduction of rent where considered necessary.

Another Committee was appointed to investigate the rights of the tenants of non-agricultural lands with a view to advise what can be done to protect the tenants from eviction at the will of the landlords.

A Special Officer was appointed to enquire into the grievances of tenants in Government estates and to suggest methods for the improvement of administration of such estates.

Another Special Officer was deputed to enquire into the management of Crown Fisheries and to investigate the possibility of Government control over riverine fisheries.

Special Officers were appointed in a number of selected districts to ascertain whether operations under section 112 of the Bengal Tenancy Act with a view to reduction of rent was required.

In the field of Agriculture, a Committee was appointed to investigate the problem of jute in all its bearings including the regulation of production, improvement of price, marketing and fixation of the price of jute; and a second Committee was appointed to investigate the problem of improving the price of paddy and rice.

In the sphere of Education, a Committee composed of ladies and gentlemen was appointed to investigate the problem of improving primary and adult education. Another Committee was appointed to consider the question of improving Madrasah education in the province. Committees were also appointed to investigate problems in connection

with Secondary Education and with the educational requirements of members of Scheduled Castes.

In regard to Forests, a Committee has been appointed to enquire into the problem of progressive denudation of forest in West Bengal and to suggest methods for prevention.

In the field of General Administration a Committee has been appointed to examine the cases of terrorist convicts and to make recommendations to Government regarding the exercise of clemency in these cases. A second Committee has been appointed to enquire into the working of the Chaukidari system throughout the province and to advise Government on the best methods of policing of rural areas and the apportionment of the cost thereof between Government and Union Boards.

Other Committees have been appointed to advise on local items of administrative importance. Thus for instance, a Committee has been appointed to examine the question of a suitable site for the headquarters of the Noakhali district; and another Committee has been appointed to consider the possibility of converting the Medical School in Dacca into a Medical College.

APPENDIX III.

Some urgent and immediate requirements.

Education.

1. *Primary Education.*—The introduction of universal free primary education is an item of outstanding importance in the programme of development. The cost involved in this scheme is of course very large. It depends upon the number of years at school for which provision is required. For the purpose of a rough estimate it may be assumed that four years' schooling between the ages of 6 and 9 will enable the pupils to attain literacy. The number of children in Bengal between these ages is about 53 lakhs. On the assumption that each school would be a three-teacher school for 90 boys, and allowing for the expenses for books, writing materials, teaching apparatus and contingencies, it is estimated that the average cost per child will be Rs. 12 per annum. On this basis, even if 25 per cent. of this 53 lakhs of children between 6 and 9 do not for some reason or other join the primary schools, the total cost is not likely to be less than Rs. 4½ crores per annum. This however is exclusive of the cost on account of site and building; for it may be assumed that these will be provided free by the local people. If instead of a four-year course an eight years' course is desired such as is provided in most advanced countries, the cost will obviously be doubled.

The present expenditure on primary education is about 90 lakhs, out of which 33½ lakhs is met from provincial revenues and the balance is derived from the contribution of local bodies and fees. When the education cess is introduced all over the province it will bring in Rs. 1 crore and 20 lakhs. Since fees will not be levied a further sum of nearly three crores will be required to give complete effect to the scheme. It is obviously not possible for the province to find such large

resources. And it is to the Central Government, who have big and elastic sources of income, that the province must turn for assistance in this matter. The Central Government may be approached to help the province to the extent of about half the amount required, not of course out of its existing resources but from new taxation imposed on suitable items under the taxation powers of the Centre. It is hoped that such a proposal will have the support of all other provinces as they are equally interested in this matter. To persuade the Government of India to offer such help to the provinces will no doubt take some time. The province should meanwhile try to find out other sources, in addition to the cess from which it is going to meet its own share of the expenses of primary education, assuming that the Centre is prevailed upon to contribute the share demanded of it. The scheme of primary education cannot apparently start all at once in all districts. As and when it starts in a district the cess will be levied there and for the balance of charges in excess of the amount of the cess, Government will have to explore fresh sources of revenue.

2. *Secondary Education.*—With the extension of primary education an extension of secondary education will also obviously be necessary, for with increase in literacy the demand for secondary education is bound to increase to a very appreciable extent. Moreover, better facilities for secondary education will have to be provided to the scheduled and other educationally backward sections. Facilities would also have to be extended to those who are too poor to afford the charges of education, and secondary schools would also have to be established in areas where there are none at present. All these would involve a very great extension of the expenses at present incurred for secondary education. Many educational institutions started and maintained by the munificence of particular individuals or associations are now obliged to seek financial assistance from Government as sources of private

philanthropy are rapidly drying up. The pressure on the public purse in respect of such demands is already very considerable and some of the large capital grants in the coming year's budget indicate the extent to which large private educational institutions are in need of financial relief.

Particulars are given below of the additional expenditure both recurring and non-recurring likely to be required in the next few years to meet educational needs in all the various forms. This is a very rough estimate and is not intended to give anything more than an indication only of the extent of the expenditure that would be necessary.

	Recurring.	Non-recurring.
	Rs.	Rs.
Primary education	1 crore 56 lakhs.	12 lakhs.
Middle schools and madrassahs and Sanskrit *tols* ..	20 ,,	2 ,,
Secondary education ..	15 ,,	30 ,,
College education ..	8 ,,	12 ,,
Women's education ..	12 ,,	40 ,,
Special projects	5 ,,	25 ,,
(Training college for physical training, commercial college, special institutions for defectives.)		
Adult education	..	25 ,,
Building grants to universities ..	..	10 ,,
Total ..	2 crores 16 ,,	1 crore 56 ,,

The capital grants may be financed out of loans for which a provision of Rs. 7 lakhs by way of interest charges, etc., would be necessary. For recurring expenses, new taxation measures are obviously required.

Rural Credit.

Until recently rural credit had been supplied through the agency of money-lenders, co-operative societies and loan companies. But for various reasons all these agencies have come to grief. There is no organisation at present which could cater to the ordinary credit requirements of the cultivators and the rural population in general. A sound rural credit organisation has therefore to be set up. It is not of course possible for the Government to take the entire responsibility for direct financial assistance. The matter must depend consequently to a large extent on private enterprise. But in addition to directing and stimulating that enterprise, under the prevailing condition of things, Government will have to take the initiative in establishing new machinery for both long-term and short-term loans. The establishment of a chain of land-mortgage banks for long-term loans and the reorganisation of co-operative central banks and village societies are essential parts of a programme for the supply of rural credit and the expenditure which they involve is very considerable.

Communications.

The rapid development of communications is also essential to the welfare of the province. In the absence of good roads it is not possible to provide adequate facilities for the transport of agricultural produce to important centres of trade. A comprehensive programme of road development has now been prepared by Mr. King, the Special Officer appointed for the purpose, and it is estimated that the execution of the programme will involve an outlay of 39 crores and that the maintenance of the roads after the programme has been completed will require a crore of rupees per annum. There are of course two sources of income which are earmarked for the development of road communications each of which brings in about 14 lakhs a year. The first is the Bengal Motor Vehicles Tax Act the proceeds of which are

mostly given to local bodies for expenditure on roads. The second is the provincial share of the subvention from the Central Petrol Fund. But the two of these together will not enable us to improve our roads at anything like the pace at which they ought to be improved, or to maintain them as they should be maintained. It will have to be considered whether it will be possible to augment our resources for road development by an increase in the rate of tax on motor vehicles to the level which other provinces like Bombay have already adopted.

The development of our waterways which must be simultaneously undertaken will also involve large capital and recurring expenditure for which new sources of income will have to be tapped. Government are considering whether any part of the proceeds from the customs duty on jute can be utilised for the improvement of waterways in this province.

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BENGAL LEGI
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Government of Bengal

Finance Department

Explanatory Memorandum on the

Budget of the Government of Bengal

For the Year

1939-40

FOREWORD.

The purpose of this Book is to explain—

(*a*) variations between the Budget Estimate for 1938-39 and the Revised Estimate for 1938-39;

(*b*) variations between the Budget Estimate for 1939-40 and the Revised Estimate for 1938-39.

2. The actuals for the three preceding years are given as usual for purposes of comparison. As far as is practicable they are shown side by side with the figures for 1938-39 and 1939-40 in a common form of account on the same page. But in some cases, owing to change in the form of the accounts consequent on the abolition of the distinction between "Reserved" and "Transferred," or to changes of classification introduced by the Auditor-General, the figures prior to the 1st April 1937 have had to be shown on separate pages. This inconvenience will continue for one more year. Thereafter the Red Book will present the whole of the accounts, side by side, in common form.

3. An important change in the budget for 1939-40 calls for special notice. It has been decided that section 136 of the Government of India Act gives a definition of provincial revenues which, read with section 151 of the same Act, is a bar to the continued appropriation by local bodies of certain monies which have been going to them direct as revenues of their own under the provisions of certain Indian laws. The offending provisions in the Indian laws were accordingly deleted by an *Order in Council made under section 293 of the Government of India Act, and the deletions will take effect on the 1st April 1939. The result is that the monies in question have, with effect from that date, to come into the public account as provincial receipts; and in order to find their way back to the local bodies whose property they were intended to be, they have to pass through the budget as grants to those bodies. Action has been taken accordingly and the equal sum added to both sides of the Budget is 92½ lakhs, made up as follows :—

* The Government of India (Adaptation of Indian Laws) Order, 1937.

	Rs.
(1) Public Works Cesses	67,00,000
(2) Fines, penalties, etc., realised under the Bengal Local Self-Government Act	7,75,000
(3) Fines, penalties, etc., realised under the Licensed Warehouse and Fire Brigade Act ...	850
(4) Fines and fees, etc , realised under the Bengal Village Self-Government Act ...	4,35,000
(5) Fines realised under the Bengal Food Adulteration Act ...	75,000
(6) Fines realised under the Calcutta Municipal Act ...	74,000
(7) Fines realised under the Bengal Municipal Act ..	53,000
(8) Fines realised under the Howrah Offences Act ..	5,000
(9) Fines and fees realised under the Vaccination Act ...	10,000
(10) Miscellaneous receipts under the Bengal Ferries Act ..	6,30,000
(11) Unclaimed deposits on account of landlords' fees and landlords' transfer fees under the Bengal Tenancy Act ...	1,15,000
(12) Receipt under Cattle Trespass Act ...	3,83,000
Total ...	92,55,850

D. GLADDING,

Secretary to the Government of Bengal,
Finance Department.

Calcutta,
The 15th February, 1939.

The Bengal Financial Statement for 1939-40.

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A Summary of the Financial Position of the Government of Bengal in 1939-40.

[The figures are in thousands of rupees.]

	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
	Rs.	Rs.	Rs.
Opening balance	**1,90,84**	**1,36,01**	**78,02**
Revenue Receipts	**13,12,73**	**12,71,29**	**13,77,76**
Debt, Deposits, etc.			
Debt raised in India—Permanent Debt ..	..	..	1,00,00
Debt raised in India—Floating Debt ..	..	85,00	85,00
Unfunded Debt—State Provident Funds ..	66,50	68,50	71,00
Deposits not bearing interest—			
Famine Insurance Fund	..	10,09	2,21
Depreciation Reserve Fund—Government Presses.	85	89	89
Scheduled Castes Education Fund ..	..	5,00	..
Deposits of Local Funds—			
District Funds	1,68,00	1,64,00	1,64,00
Other Funds	86,10	94,00	95,00
Civil Deposits	5,95,80	5,00,60	4,66,50
Other accounts	11,58	10,28	30,26
Advances repayable	12,60	13,60	13,60
Permanent advances	5	15	15
Accounts with the Government of Burma ..	3,00	5,30	5,30
Accounts with Reserve Bank	1,50	4,70	4,70
Suspense accounts	4,22,62	7,75,50	7,40,50
Cheques and Bills	2,89,00	3,37,00	3,37,00
Departmental and similar accounts ..	1,45	70	70
Loans and advances by the Provincial Governments—			
Loans to Municipalities, Port Funds, etc. ..	12,05	6,23	13,70
Advances to Governmnt Servants ..	1,86	2,00	2,10
Total Debt, Deposits, etc. ..	**16,72,96**	**20,83,54**	**21,32,61**
Total Revenue and Receipts ..	29,85,69	33,54,83	35,10,37
Grand Total ..	31,76,53	34,90,84	35,88,39

A Summary of the Financial Position of the Government of Bengal in 1939-40.

[The figures are in thousands of rupees.]

	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
	Rs.	Rs.	Rs.
Expenditure from ordinary revenue	**13,24,27**	**12,93,01**	**14,64,56**
Capital expenditure	**—2,98**	**—2,77**	**—3,01**
Debt, deposits, etc.			
Debt raised in India—Permanent Debt ..	..	..	..
Debt raised in India—Floating Debt ..	..	85,00	85,00
Unfunded debt—			
State Provident Funds	55,00	47,00	47,00
Deposits and advances—			
Deposits not bearing interest—			
Famine Insurance Fund	..	9,94	1,91
Depreciation Reserve Fund—Government Presses	47	47	12
Scheduled Castes Education Fund ..	..	1,97	3,03
Deposits of Local Funds—			
District Funds	1,65,60	1,62,00	1,62,00
Other Funds	86,70	86,00	87,00
Civil Deposits	5,83,10	5,29,73	4,94,63
Other accounts	38,37	34,94	41,39
Advances repayable	12,55	13,75	13,75
Permanent advances	4	20	20
Accounts with the Government of Burma ..	3,00	5,30	5,30
Accounts with Reserve Bank	2,80	4,50	4,50
Suspense accounts	4,22,62	7,39,50	7,39 50
Cheques and bills	2,87,00	3,37,00	3,37,00
Departmental and similar accounts ..	1,15	70	70
Loans and advances by the Provincial Governments—			
Loans to Municipalities, Port Funds, etc. ..	19,44	62,26	15,90
Loans to Government servants	2,72	2,32	2,52
Total Debt, Deposits, etc. ..	**16,80,26**	**21,22,58**	**20,41,45**
Total Expenditure ..	30,01,55	34,12,82	35,05,00
Closing Balance ..	1,74,98	78,02	85,39*
Grand Total ..	31,76,53	34,90,84	35,85,39

*This is exclusive of investment of 12,00 in the Famine Insurance Fund, 38,33 worth of Securities and 85,00 invested in Treasury Bills.

BUDGET OF THE GOVERNMENT OF BENGAL FOR 1939-40.

Statement of estimated receipts for 1939-40 embodying also the revised and budget estimates for 1938-39 and the accounts from 1935-36 to 1937-38.

REVENUE.

[The figures are in thousands of rupees.]

Heads of Revenue.	Actuals.			1938-39.		Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget.	Revised.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Principal Heads of Revenue.						
I—Customs .. .	..	..	2,37,81	2,30,50	2,30,00	2,30,00
IV—Taxes on income other than Corporation tax ..	..	..	25,00	25,60	30,60	32,20
V—Salt .. .	96	55	57	61	12	..
VII—Land Revenue ..	3,43,29	3,54,00	3,53,03	3,50,70	3,19,00	3,93,63
VIII—Provincial Excise ..	1,33,73	1,36,37	1,54,56	1,50,00	1,57,00	1,57,00
IX—Stamps	2,95,04	3,02,35	2,87,35	2,90,00	2,51,00	2,56,00
X—Forest	20,10	18,36	21,54	19,36	22,02	21,85
XI—Registration	23,70	23,97	22,86	24,00	22,00	22,00
XII—Receipts under Motor Vehicles Taxation Acts ..		..	21,09	20,76	21,26	21,51
XIII—Other Taxes and Duties ..	14,71	16,89	39,18	20,49	38,00	37,20
B—Railway Revenue Account.						
XVI—Subsidised Companies ..	53	37	15	18	14	14
C—Irrigation, Navigation, Embankment and Drainage Works.						
XVII—Irrigation, Navigatson, Embankment and Drainage Works for which Capital Accounts are kept (Net)	- 1,72	- 2,06	- 3,80	- 2,81	1,54	- 1,53
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	1,88	1,75	1,76	3,11	3,33	3,25
E—Debt Services.						
XX—Interest	5,57	7,20	8,51	30,98	30,75	31,84
F—Civil Administration.						
XXI—Administration of Justice ..	16,97	12,83	14,02	15,04	18,44	28,73
XXII—Jails and Convict Settlements	6,39	6,75	6,91	6,94	6,73	6,68
XXIII—Police	7,77	8,11	8,23	8,00	7,68	12,07
XXIV—Ports and Pilotage ..	1,19	1,31	1,12	1,29	1,55	1,00
XXVI—Education	14,57	14,55	14,46	15,81	15,94	16,11
XXVII—Medical	9,10	9,03	8,89	9,53	9,18	9,14
XXVIII—Public Health	1,31	1,56	2,14	5,13	5,50	5,37
XXIX—Agriculture	6,53	5,95	1,80	3,49	2,38	2,51
XXX—Veterinary			1,47	1,41	1,47	1,48
XXXI—Co-operation			4,62	5,36	4,59	4,68
XXXII—Industries	11,83	11,65	16,33	14,56	19,19	18,86
XXXIV—Broadcasting	..	..	..	..	..	..
XXXVI—Miscellaneous Departments	19,52	22,62	1,90	1,85	1,83	1,91
Carried over ..	9,33,87	9,54,11	12,51,50	12,60,89	12,18,16	13,13,63

REVENUE.—*contd.*

[The figures are in thousands of rupees.]

Heads of Revenue.	Actuals.			1938-39.		Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget.	Revised.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	9,33,87	9,54,11	12,51,50	12,60,89	12,18,16	13,13,63
H.—Civil Works and Miscellaneous Public Improvement.						
XXXIX Civil Works	16,69	20,90	27,97	34,16	31,10	37,59
J.—Miscellaneous.						
XLIII—Transfers from Famine Relief Fund	61	9,50	..	..	..	..
XLIV Receipts in aid of Superannuation	1,34	1,37	3,61	3,08	3,24	1,30
XLV Stationery and Printing ..	4,79	5,33	5,13	5,12	4,91	5,06
XLVI Miscellaneous	20,24	31,03	11,25	9,43	12,71	19,80
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.						
L.—Miscellaneous adjustments between Central and Provincial Governments ..	1,68,78	1,92,03	..	..	34	34
M.—Extraordinary Items.						
LI.—Extraordinary receipts ..	1,13	10	1,39	5	83	4
Receipts in England ..	2	2	..	..	..	..
Total Revenue Receipts ..	11,47,47	12,14,39	13,00,85	13,12,73	12,71,29	13,77,76
Debt, deposits, etc.—						
Debt raised in India—Permanent Debt	..	..	..	..	..	1,00,00
Debt raised in India—Floating Debt	..	..	..	..	85,00	85,00
Unfunded Debt—						
State Provident Funds	..	..	66,41	66,50	68,50	71,00
Savings Bank Deposits ..	..	(A) 3,97,28	..	..	..	..
Deposits and Advances—						
Advances from Provincial Loans Fund	24,73	..	..	..	..	..
Deposits not bearing interest—						
Famine Insurance Fund	..	..	..	..	10,09	2,21
Famine Relief Fund ..	51	49	23	..	..	..
Development of handloom industry	80	96	..	..	..	..
Appropriation for Reduction or Avoidance of Debt	10,86	12,05	..	..	..	..
Subventions from the Road Development Fund	14,13	17,66	..	..	..	..
Fund for Economic Development and improvement of Rural Areas	16,00	70	..	..	..	..
Development of Sericulture Industry	41	32	..	..	..	..
Depreciation Reserve Fund—Government Presses .. .	..	..	96	85	89	89
Scheduled Castes Education Fund	..	..	..	..	5,00	..
Imperial Council of Agricultural Research	94	99	..	..	..	..
Indian Central Cotton Committee	..	..	..	..	..	..
Balance of the fund for restoration of earthquake damages ..	..	60	..	..	..	..
Carried over ..	68,38	33,77	1,19	85	15,93	2,10

(A)—An accounts adjustment incidental to the requirement of giving the Province on the 1st April 1937 the opening balance dictated by the Niemeyer Award.

REVENUE—*concld.*

[The figures are in thousands of rupees.]

Heads of Revenue.	Actuals.			1938-39.		Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget.	Revised.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	68,38	33,77	1,19	85	15,98	3,10
Debt, deposits, etc.—*concld.*						
Deposits of Local Funds—						
District Funds	..	78,95	1,64,00	1,68,00	1,64,00	1,64,00
Other Funds .. .	..		87,17	80,10	94,00	95,00
Civil Deposits	..	2,24,21	5,90,57	5,95,80	5,00,60	4,66,50
Other accounts			9,86	11,58	10,28	30,26
Advances repayable . ..	..	44	13,04	12,60	13,60	13,60
Permanent advances			9	5	15	15
Accounts with Foreign Governments and Indian States ..			14		..	..
Accounts with the Government of Burma	..	..	3,58	3,00	5,30	5,30
Accounts with Reserve Bank ..	..	..	2,03	1,50	4,70	4,70
Suspense accounts . .	7,77	7,61	4,56,28	4,22,62	7,75,50	7,40,50
Cheques and bills			3,18,63	2,89,00	3,37,00	3,37,00
Departmental and similar accounts			1,32	1,45	70	70
Total Deposits and Advances ..	76,15	3,44,98	16,47,90	15,92,55	19,21,81	18,60,81
Loans and Advances by the Provincial Governments—						
Loans to Municipalities, Port Funds, etc.	10,19	28,37	25,52	12,05	6,23	13,70
Advances to Government servants ..			1,86	1,86	2,00	2,10
Remittances (Net)	.		10,17	..		..
Total—Debt, Deposits, etc. ..	86,34	7,70,63	17,51,86	16,72,96	20,83,54	21,32,61
Government Account	..	(A)2,24,65	..	.		..
Total Receipts ..	12,33,81	22,09,67	30,52,71	29,85,69	33,54,83	35,10,37
Opening balance ..	30,12	41,09	1,05,77	1,90,84	1,36,01	78,02
Grand Total ..	12,63,93	22,50,76	31,58,48	31,76,53	34,90,84	35,88,39

(A) *Vide* page 4.

Statement of estimated charges for 1939-40 embodying also the revised and budget estimates for 1938-39 and the accounts from 1935-36 to 1937-38.

EXPENDITURE.

[The figures are in thousands of rupees.]

Heads of Expenditure.	Actuals.			1938-39.			Revised, 1938-39.	Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget.	Supplementary grant.	Total.		
Direct Demands on the Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5—Salt	..	..	..	2	..	2	..	12
7—Land Revenue .	36,79	35,43	33,18	32,40	..	32,40	31,50	30,66
8—Provincial Excise ..	17,88	18,84	19,40	20,73	..	20,73	20,55	22,02
9—Stamps	4,80	4,79	4,62	4,84	..	4,84	4,21	4,33
10—Forest	15,47	14,92	15,64	17,16	..	17,16	16,91	17,68
11—Registration ...	18,48	19,07	18,86	18,99	..	18,99	20,72	23,15
12—Charges on account of Motor Vehicles Taxation Acts	..	..	4,50	4,50	..	4,50	4,50	4,50
13—Other Taxes and Duties.	11	8	43	30	..	30	33	1,30
B—Railway Revenue Account								
15(1)—Subsidised Companies ..	..	..	.	..	..	..	..	..
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.								
17—Interest on works for which capital accounts are kept	22,05	21,70	21,90	22,70	..	22,70	21,94	21,92
18—Other Revenue expenditure financed from Ordinary Revenues	11,63	9,66	11,55	20,86	..	20,86	19,02	22,83
18(1)—Other Revenue Expenditure financed from Famine Relief Fund	..	..		..	..	..	..	..
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.								
19—Construction of Irrigation, Navigation, Embankment and Drainage Works—								
B—Financed from Ordinary Revenues ..	6	..	5	·4	..	·4	3	..
E—Debt Services.								
22—Interest on Debt and other obligations	15,97	16,06	7,44	15,42	..	15,42	15,84	19,11
Interest on other obligations	..	4	..	..	..	..	..	..
23—Appropriation for reduction or Avoidance of Debt ..	10,86	12,05	..	..	..	..	..	..
F—Civil Administration.								
25—General Administration—General Administration ..	1,29,21	1,33,97	1,49,82	1,51,35	1,00	1,52,35	1,47,56	1,58,59
25—General Administration Debt conciliation ..				24,63	..	24,63	12,09	21,12
27—Administration of Justice	97,07	97,36	1,01,68	1,02,76	..	1,02,76	1,01,21	1,02,53
Carried Over ..	3,80,38	3,83,97	3,74,19	4,36,64	1,00	4,37,64	4,16,41	4,49,86

EXPENDITURE—*contd.*

[The figures are in thousands of rupees.]

Heads of Expenditure.	Actuals.			1938-39.			Revised, 1938-39.	Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget.	Supplementary grant.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	3,80,38	3,83,97	3,74,10	4,36,64	1,00	4,37,64	4,16,41	4,49,86
F—Civil Administration *concld.*								
28—Jails and Convict Settlements	44,28	42,34	40,78	37,79	..	37,79	34,98	35,15
29 Police	2,28,84	2,26,79	2,24,20	2,25,55	..	2,25,55	2,22,80	2,32.44
30—Ports and Pilotage .	5,09	4,73	5,61	6,13	..	6,13	6,09	6,61
36 —Scientific Departments ..	29	29	30	30	..	30	30	30
37 —Education—General ..	1,18,03	1,18,75	1,26,04	1,42,66	5,35	1,48,01	1,44,86	1,56.59
37—Education—Anglo Indian and European ..	12,37	12,77	10,92	11,25	..	11,25	10 96	11,47
38 —Medical	49,19	49,44	52,87	58,92	..	58,92	55,97	58,80
39—Public Health ..	35,99	34,28	30,32	46,71	..	46,71	42,12	48,52
40—Agriculture . ..	23,75	26,61	11,53	16,27	50	16,77	14,16	16,69
41—Veterinary			5,32	5,59	..	5,59	5,30	6.45
42—Co-operation .			11,61	14,74	..	14,74	13,36	15,40
43 —Industries —Industries ..	14,83	14,33	16,05	15,62	.	15,62	13,27	16,19
43 —Industries—Cinchona .				5,02	..	5,02	5,12	5,02
45 - Broad Casting	..	..	..	..	..	.	..	..
47 Miscellaneous Departments .. .	2,13	4,09	5,09	5,44		5,44	5,19	4,27
H Civil Works and Miscellaneous Public Improvements.								
50 —Civil Works	86,72	93,18	1,20,01	1,46,75	50	1,47,25	1,35 62	1,59,28
J—Miscellaneous.								
54—Famine Relief ..	2,33	10,34	6	2,00	10,02	12.02	18,02	5,93
55—Superannuation allowances and pensions ..	62,01	65,14	93,34	95,83	.	95,83	97,84	1,00,81
56—Stationery and Printing	20,21	20,70	21,39	21,84	.	21,84	21,80	23,34
57—Miscellaneous ..	22,62	21,99	24,67	18,22	..	18,22	16,68	1,04,35
JJ—Miscellaneous—Capital Account charged to Revenue.								
55A —Commutation of pensions financed from Ordinary Revenues ..	..	..	8.74	11,00	.	11,00	12,16	11,00
L—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.								
62 —Miscellaneous Adjustments between Central and Provincial Governments	..	..	..	..	..	..	..	..
M—Extraordinary items.								
63—Extraordinary charges ..	..	..	..	..	..	..	..	..
Expenditure in England ..	42,11	44,45	..	..	..	..	..	..
Total Revenue Expenditure	11,51,17	11,74,16	11,83,13	13,24,27	17,37	13,41,64	12,93,01	14,64,56

EXPENDITURE—*contd.*

[The figures are in thousands of rupees.]

Heads of Expenditure.	Actuals.			1938-39.			Revised, 1938-39.	Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget.	Supplementary grant.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Revenue Expenditure Brought forward ..	11,51,17	11,74,16	11,83,13	13,24,27	17,37	13,41,64	12,93,01	14,04,56
AA—Forest and other Capital outlay not charged to Revenue.								
65—Capital Outlay on Forests	7	6	..	..	..	..	..	..
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.								
68—Construction of Irrigation, Navigation, Embankment and Drainage Works ..	5,12	7,87	2,05	—50	..	—50	—29	—44
HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.								
81—Civil Works not charged to Revenue ..	4,47	52	..	..	..	..	..	..
JJ—Miscellaneous Capital Account not charged to Revenue.								
83—Payments of commuted value of Pensions ..	12,48	21,17	—2,40	—2,48	..	—2,48	—2,48	—2,57
Total Capital Expenditure ..	22,14	29,62	35	—2,98	..	—2,98	—2,77	—3,01
Debt, deposits, etc.—								
Debt raised in India—Permanent Debt ..	..	..	..	..	..	..	..	..
Debt raised in India—Floating Debt	..	..	..	..	..	..	85,00	85,00
UNFUNDED DEBT—								
State Provident Funds ..	..	..	47,33	55,00	..	55,00	47,00	47,00
DEPOSITS AND ADVANCES—								
Account current with Foreign Governments and Indian states	..	(A) 14	..	..	..	..	..	..
Deposits bearing interest—								
Famine Insurance Fund	..	..	..	..	..	..	9,94	1,91
Deposits of Depreciation Reserve of Government commercial concerns ..	..	..	..	..	..	..	..	..
Deposits not bearing interest—								
Famine Relief Fund ..	61	9,50	..	..	..	..	..	..
Imperial Council of Agricultural Research ..	95	98	..	..	..	..	..	..
Appropriation for reduction or Avoidance of Debt	10,86	(C)8,41,15	..	..	..	..	..	..
Indian Central Cotton Committee ..	..	..	..	..	..	..	..	..
Subventions from the Road Development Fund	10,30	12,94	..	..	..	..	..	..
Fund for Economic Development and improvement of Rural Areas ..	4,13	8,93	..	..	..	..	..	..
Balance of the fund for restoration of earthquake damages ..	..	52	..	..	..	..	..	..
Carried over ..	26,85	8,74,16	..	..	..	..	9,94	1,91

(A)—An accounts adjustment incidental to the requirement of giving the Province on the 1st April 1937 the opening balance dictated by the Niemeyer Award.

(C)—Includes 8,29,10 on account of the adjustment under (A).

EXPENDITURE—*concld.*

[The figures are in thousands of rupees.]

Heads of Expenditure.	Actuals.			1938-39.			Revised, 1938-39.	Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget.	Supplementary grant.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	26,85	8,74,16	..	..	..	..	9,94	1,91
Debt, deposits, etc.—*concld.*								
Depreciation Reserve Fund—Government Presses	24	28	55	47	..	47	47	12
Scheduled Caste Education Fund ..	..	..	..	..	..	..	1,97	3,03
Development of Sericulture Industry ..	34	38	..	..	..	..	..	..
Development of handloom Industry ..	23	42	..	..	..	..	..	..
Deposits of Local Funds—								
District Funds ..	..	..	1,67,22	1,65,00	..	1,65,00	1,62,00	1,62,00
Other Funds ..			82,09	86,70	..	86,70	86,00	87,00
Civil Deposits ..	..	(A) 84	5,92,92	5,83,10	..	5,83,10	5,29,73	4,94,63
Other accounts ..			22,31	38,37	..	38,37	34,94	41,39
Advances repayable ..	..	(A) 2,72	13,15	12,55	..	12,55	13,75	13,75
Permanent advances ..			18	4	..	4	20	20
Accounts with Foreign Governments and Indian States ..			..	..	..	..	..	..
Accounts with Government of Burma ..	..	..	3,58	3,00	..	3,00	5,30	5,30
Accounts with Reserve Bank	..	..	2,85	2,80	..	2,80	4,50	4,50
Suspense accounts ..	7,44	7,69	5.75.99	4,22,62	..	4,22,62	7,39,50	7,39,50
Cheques and bills ..			3,14,01	2,87,00	..	2,87,00	3,37,00	3,37,00
Departmental and similar accounts ..			83	1,45	..	1,45	70	70
Total Deposits and Advances	35,10	8,86,49	17,75,68	16,03,10	..	16,03,10	19,26,00	18,91,03
Loans and Advances by the Provincial Governments—								
Loans to Municipalities, Port Funds, etc. ..	14,43	(B) 54,72	14,41	19,44	30,10	49,54	62,26	15,90
Advances to Government servants			2,27	2,72	..	2,72	2,32	2,52
Total Debt, Deposits, etc. ..	49,53	9,41,21	18,39,69	16,80,26	30,10	17,10,36	21,22,58	20,41,45
Total Expenditure ..	12,22,84	21,44,99	30,22,47	30,01,55	47,47	30,49,02	34,12,82	35,03,00
Closing Balance ..	41,09	1,05,77	1,36,01	1,74,98	..	..	78,02	85,39
Grand Total ..	12,63,93	22,50,76	31,58,48	31,76,53	..	..	34,90,84	35,88,39

(A) *Vide* page 8.

(B) Includes 10,42 on account of the adjustment under (A).

Contents of demands for grants and appropriations.

Grant No.	Major heads.	Amount. Voted.	Amount. Charged.	Page.
		Rs.	Rs.	
1	5—Salt	12,000	..	50
2	7—Land Revenue	28,96,000	1,70,000	51
3	8—Provincial Excise	20,58,000	1,44,000	54
4	9—Stamps	4,33,000	..	55
5	10—Forest	12,78,000	4,90,000	56
6	11—Registration	23,15,000	300	60
7	12—Charges on account of Motor Vehicles Taxation Acts ..	4,50,000	..	62
8	13—Other Taxes and Duties	99,000	31,000	64
	C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.			
9	17—Interest on works for which capital accounts are kept ..	..	21,92,000	65
10	XVII.—Irrigation—Working expenses	13,58,000	1,46,000	66
10	18—Other Revenue expenditure financed from ordinary Revenues	20,42,000	2,41,000	66
10	18(1)—Other Revenue expenditure financed from Famine Relief Fund	..	..	..
	CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.			
10	19—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
	B—Financed from Ordinary Revenues	..	..	70
	CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.			
10	68—Construction of Irrigation, Navigation, Embankment and Drainage Works	14,000	1,000	71
	Total Grant No. 10 ..	34,14,000	3,88,000	
	E—Debt Services.			
11	22—Interest on Debt and other obligations	5,000	19,06,000	75
	F—Civil Administration.			
12	25—General Administration—General Administration ..	1,19,29,000	39,30,000	77
13	25—General Administration—Debt Conciliation	21,12,000	..	82
14	27—Administration of Justice	74,09,000	28,44,000	83
15	28—Jails and Convict Settlements	33,73,000	1,42,000	86
16	29—Police	2,14,55,000	17,89,000	88
17	30—Ports and Pilotage	3,63,000	98,000	91
18	36—Scientific Departments	30,000	..	92
19	37—Education—General	1,53,55,000	3,03,000	94
20	37—Education—Anglo-Indian and European	11,46,800	200	100
21	38—Medical	51,30,000	7,50,000	103
22	39—Public Health	47,36,000	1,16,000	106
23	40—Agriculture	15,78,000	91,000	109
24	41—Veterinary	5,90,000	55,000	112
25	42—Co-operation	15,33,000	16,000	113
26	43—Industries—Industries	16,18,000	1,000	115
27	43—Industries—Cinchona	4,54,000	46,000	117
28	47—Miscellaneous Departments	4,22,500	4,500	118

Grant No.	Major heads.	Amount. Voted.	Amount. Charged.	Page.
		Rs.	Rs.	
	H—Civil Works and Miscellaneous Public Improvements.			
29	50—Civil Works	1,50,78,000	8,50,000	120
	HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.			
29	81—Civil Works not charged to Revenue	..	..	,,
	Total Grant No. 29 ..	1,50,78,000	8,50,000	
	J—Miscellaneous.			
30	54—Famine Relief	2,00,000	1,93,000	124
31	55—Superannuation allowances and pensions	73,50,000	27,31,000	125
	JJ—Miscellaneous—Capital Account charged to Revenue.			
31	55A—Commutation of pensions financed from Ordinary Revenues	10,00,000	1,00,000	126
31	83—Payments of commuted value of pensions	—2,40,000	—17,000	127
	Total Grant No. 31 ..	81,10,000	28,14,000	
	J—Miscellaneous.			
32	56—Stationery and Printing	23,16,500	17,500	129
	Deposits and Advances.			
32	Depreciation Reserve Fund—Government Presses ..	12,400	..	141
	Total Grant No. 32 ..	23,28,900	17,500	
	J—Miscellaneous.			
33	57—Miscellaneous	1,03,99,000	36,000	131
	Deposits and Advances.			
34	Interest Free Advances	4,25,000	..	146
35	Loans and Advances bearing interest	18,42,000	..	151
	Total ..	13,05,78,200	1,94,19,500	

Revenue Receipts.

Explanations of important variations under the major heads.

I—Customs.

Page 11. Civil Estimate.

[The figures are in thousands of rupees.]

Minor head.	Actuals.			1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds of export duties assigned to provinces	..	..	2,37,81	2,30,50	2,30,00	2,30,00
Total ..	..	..	2,37,81	2,30,50	2,30,00	2,30,00

These are Bengal's receipts from the Central Export duty on jute. They commenced in 1934-35 when the Central Legislature voted 50 per cent. of the net proceeds to the jute producing provinces. This percentage was raised to 62½ with effect from 1937-38 by an Order passed under section 140 (2) of the Government of India Act.

The accounts for the years previous to 1937-38 will be found at page 48 of this book under an old head "I—Miscellaneous adjustments between Central and Provincial Governments" which has now been abolished.

The figures were:—

1935-36	..	..	.. 1,67,26,000
1936-37	..	..	.. 1,90,46,000

The yield depends upon world trade conditions which are difficult to forecast.

Revised and Budget.—Are based on latest estimates supplied by the Government of India.

IV.—Taxes on Income other than Corporation Tax.

[The figures are in thousands of rupees.] Page 11. Civil Estimate.

Minor Head.	Actuals.			1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Share of proceeds of income-tax assigned to Provinces.	..	..	25,00	25,60	30,60	32,20

Section 138 of the Government of India Act provides for the assignment to the provinces of a share of the net proceeds of taxes on income other than agricultural income except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments. During each of the first five years of the constitution the amount available for assignment is the amount, if any, by which these net proceeds *plus* the net accretion to general revenues from the railways exceed 13 crores. Bengal's share of the assignment in any year is 20 per cent.

Revised.—The increase is due to arrear receipts on account of 1937-38.

Budget.—Is based on an estimate supplied by the Government of India.

BENGAL LEGISLATIVE ASSEMBLY
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V—Salt.

Page 11. Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—III—Salt.		New head—V—Salt.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to provinces, etc.	96	55	57	61	12	..
Total ..	96	55	57	61	12	..

In 1931 the Government of India, with a view to protecting certain inland salt industries, imposed an additional import duty on foreign salt with the rider that the net proceeds of it would be distributed to the provinces dependent on foreign as opposed to indigenous salt supplies. The duty was reduced in 1933-34 to 2½ annas per maund and in 1936-37 to 1½ annas per maund and finally abolished at the end of April 1938. The highest yield to Bengal was 6 lakhs (in 1932-33). The budget estimate for 1938-39 consisted of (*a*) 59 thousand from the above source *plus* (*b*) 2 thousand for a subsidy to be given by the Central Government to the Chittagong Trading Union, Limited, and the cost of connected supervising staff.

Revised.—Receipts from the Salt Duty ceased at the end of April and there was no receipt on account of the proposed subsidy because the company did not qualify for it.

Budget.—No provision has been made because it has been decided that the subsidy, if any, will be paid direct by the Central Government.

VII—Land Revenue.

[The figures are in thousands of rupees.] Pages 11-13. Civil Estimates.

Minor heads.	Old head—V—Land Revenue.		New head—VII—Land Revenue.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary revenue : Fixed collections ..	2,31,83	2,40,20	2,39,52	2,32,00	2,25,00	2,27,00
Ordinary revenue : Collections from Government estates : Collections from estates leased to farmers : Collections from estates held direct by Government	93,48	95,23	82,11	93,00	73,50	80,00
Sale of Government estates	10	6	13	10	10	10
Sale-proceeds of waste lands and redemption of land tax	20	34	31	25	25	25
Recoveries on account of survey and settlement charges	12,90	13,21	25,63	19,87	15,30	13,07
Rents, etc., of fisheries	10	11	14	10	14	14
Recovery of cost of maintenance of boundary pillars	8	6	14	10	..	..
Rates and cesses on lands	..	..	..	..	..	67,00
Recoveries of overpayments	2	9	2	3	2	2
Collection of payments for services rendered ..	3,11	2,81	3,34	3,61	3,30	4,63
Miscellaneous	2,42	2,60	2,24	2,36	2,25	2,25
Receipts in England	..	..	8	..	..	..
Total ..	3,44,24	3,54,71	3,53,66	3,51,42	3,19,86	3,94,46
Deduct—Refunds	95	71	63	72	86	83
Net Total ..	3,43,29	3,54,00	3,53,03	3,50,70	3,19,00	3,93,63

Maximum yield under the first two heads since 1921-22 .. 3,35,43 (1936-37)

Minimum yield under the first two heads since 1921-22 .. 2,75,24 (1931-32)

Revised.—The budget estimate assumed that collections of "Ordinary revenue" would be as good as in the previous year except that "Fixed Collections" would be somewhat lower owing to the heavy clearing of arrears under that head in the three preceding years. But things have not turned out nearly so well. "Fixed collections" have dropped 7 lakhs below anticipation and "Collections from Government Estates," instead of holding their own, are likely to be down by 19½ lakhs. The deterioration is partly due to damage by floods which was not anticipated and partly to the suspension of certificate procedure in Khas Mahals. Much the same reasons account for the drop of 4½ lakhs under "Recoveries on account of survey and settlement charges," namely, suspension of recovery owing to floods and liberalisation of methods of recovery.

Budget.—A slight improvement is anticipated under both "Fixed Collections" and "Collections from Government Estates." A decrease under "Recoveries on account of survey and settlement charges" must occur because no new projects have been taken up and recovery in respect of old projects is drawing to a close. The large item of 67 lakhs on account of "Rates and cesses on lands" represents the Public Works Cess which is given to District Boards. It has never before appeared in the budget either as a receipt or a payment. Now it has got to appear in both capacities owing to the Government of India (Indian Laws) Adaptation Order, 1937, for a further account of which a reference is invited to the foreword to this book. The corresponding expenditure will be found under "57- Miscellaneous" at page 131 of this book. The increase under "Collection of payments for services rendered" is due to the provincialisation of the Estates Partition Fund and the merging of the balance of this Fund in the provincial revenues.

VIII—Provincial Excise.

[The figures are in thousands of rupees.]

Pages 13-14. Civil Estimate.

Minor heads.	Old head—VI—Excise.		New head—VIII—Provincial Excise.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits	38,21	42,81	52,42	52,00	54,00	53,00
Country fermented liquors	16,59	15,58	19,12	18,00	19,88	19,45
Malt liquor (Beers)	2,11	2,15	2,45	2,50	2,55	2,55
Wines and spirits (foreign liquors other than beers, medicated wines and commercial spirits)	7,66	8,14	8,72	8,50	9,00	9,00
Receipts from commercial spirits (including denatured spirits and medicated wines) ..	5,79	6,84	3,00	2,85	2,85	2,85
Opium	34,45	33,35	34,79	34,38	35,50	35,50
Duties on medicinal and toilet preparations containing alcohol, opium, etc. ..	.	..	5,77	6,00	5,75	5,75
Hemp and other drugs	27,64	27,75	28,97	28,56	30,00	30,00
Receipts from Distilleries ..	.	4	6	6	6	6
Fines, confiscations and miscellaneous ..	2,64	1,20	68	1,11	90	90
Recoveries of overpayments	7	1	.	3	2	2
Collection of payments for services rendered	14	29	19	94	1,49	92
Total ..	1,35,30	1,38,11	1,56,17	1,54,88	1,62,00	1,60,00
Deduct—Refunds ..	1,57	1,74	1,61	4,88	5,00	3,00
Net Total ..	1,33,73	1,36,37	1,54,56	1,50,00	1,57,00	1,57,00

Maximum yield since 1921-22 .. .. 2,28,56 (1925-26)

Minimum yield since 1921-22 .. .. 1,34,81 (1933-34)

Revised.—The yield is likely to be somewhat larger than was anticipated. The increase under the head "Collection of payments for services rendered" is due to a contribution from the Government of India towards the expenses of the Gariahat case.

Budget.—Follows generally the Revised.

IX—Stamps.

[The figures are in thousands of rupees.]

Pages 15-16, Civil Estimate.

Minor heads.	Old head VII—Stamps.		* New head IX—Stamps.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
A—Non-Judicial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stamp duties on Bills of exchange, cheques and other commercial documents ..	79,32	85,87	10,53	12,50	6,95	6,95
Sale of other non-judicial stamps ..			72,09	75,67	68,70	67,80
Duty on impressing documents ..	1,09	94	1,25	1,00	1,55	1,30
Fines and penalties	22	20	19	20	15	20
Miscellaneous	1,38	2,47	3,41	2,00	60	2,04
Recoveries from other Governments for stamps supplied from Provincial Stamps Stores.				..		..
Total ..	82,01	89,48	88,87	91,37	77,85	77,79
Deduct—Refunds	6,94	6,90	7,75	7,00	6,85	6,79
Net Total—Non-Judicial	75,67	82,58	80,62	84,37	71,00	71,00
B—Judicial.						
(i) Court fees—						
Court-fees realised in stamps ..	2,21,35	2,20,71	2,01,16	2,00,23	1,74,75	1,79,75
(ii) Other receipts—						
Sale of stamps	..	.	6,80	6,55	6,22	6,22
Fines and penalties	9	6	3	5	3	3
Miscellaneous	1					
Recoveries from other Governments for stamps supplied from Provincial Stamps Stores.				..		
Total ..	2,21,45	2,20,77	2,07,99	2,06,83	1,81,00	1,86,00
Deduct—Refunds ..	1,18	1,00	1,26	1,20	1,00	1,00
Net Total—Judicial ..	2,20,27	2,19,77	2,06,73	2,05,63	1,80,00	1,85,00
Grand Total ..	2,95,94	3,02,35	2,87,35	2,90,00	2,51,00	2,56,00

Maximum yield since 1921-22 .. .. 3,91,97 (1929-30)

Minimum yield since 1921-22 .. .. 2,71,09 (1931-32)

Revised.— The fall below budget estimate is no less than 39 lakhs. In the case of "Non-judicial" it is due to the unsettled state of world conditions. In the case of "Judicial" it is due mainly to a contraction in money and rent suits following the progressive establishment of Debt Settlement Boards. The expectation that receipts from fees under the Debt Conciliation Act would equal the fees lost in the ordinary courts has most grievously failed to materialise. The total yield is 20 lakhs worse than it has ever been in the past 17 years.

Budget.—Assumes that conditions next year will generally be as in 1938-39 but that a slight improvement in court-fee receipts will occur because more notices than hitherto will fall to be served under section 26C of the Bengal Tenancy Act as recently amended.

X—Forest.

Pages 16-18, Civil Estimate.

Northern and Southern Circles.

[The figures are in thousands of rupees.]

Minor heads.	Old head—VIII—Forest.		New head—X—Forest.			
	Actuals.		Actuals.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from the forest by Government agency ..	4,06	2,47	1,96	2,00	2,25	2,15
Timber and other produce removed from the forest by consumers or purchasers ..	14,83	15,27	19,05	16,80	20,00	20,00
Drift and waif wood and confiscated forest produce	4	6	9	7	9	9
Miscellaneous	1,34	1,28	1,30	1,25	1,25	1,25
Total ..	20,27	19,08	22,40	20,12	23,59	23,49
Deduct—Refunds ..	17	72	86	76	1,57	1,64
Net Total ..	20,10	18,36	21,54	19,36	22,02	21,85

Northern Circle.

Heads.	VIII—Forest.		X—Forest.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from the forest by Government agency ..	2,97	2,03	1,65	1,70	1,75	1,49
Timber and other produce removed from the forest by consumers or purchasers ..	6,99	6,45	8,91	7,00	9,00	9,00
Drift and waif wood and confiscated forest produce	1	1	1	1	1	1
Miscellaneous	52	54	53	50	50	50
Total ..	10,49	9,03	11,10	9,21	11,26	11,00
Deduct—Refunds ..	1	..	6	1	12	3
Net Total ..	10,48	9,03	11,04	9,20	11,14	10,97

Southern Circle.

Timber and other produce removed from the forest by Government agency ..	1,09	44	31	30	50	66
Timber and other produce removed from the forest by consumers or purchasers ..	7,84	8,82	10,14	9,80	11,00	11,00
Drift and waif wood and confiscated forest produce	8	5	8	6	8	8
Miscellaneous	82	74	77	75	75	75
Total ..	9,78	10,05	11,30	10,91	12,33	12,49
Deduct—Refunds ..	16	72	80	75	1,45	1,61
Net Total ..	9,62	9,33	10,50	10,16	10,88	10,88

Maximum yield since 1921-22 .. .. 33,49 (1927-28)

Minimum yield since 1921-22 .. .. 15,03 (1933-34)

Revised.—This is an unstable head, the yield depending on the state of the market for timber. The improvement is due to some special orders for the supply of timber and fuel which were not anticipated when the Budget was framed.

Budget.—Follows generally the Revised.

XI—Registration.

[The figures are in thousands of rupees.]

Page 19, Civil Estimate.

Minor heads.	Old head—IX—Registration.		New head—XI—Registration.			
	Actuals.		Actuals.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees for registering documents	21,61	21,81	20,52	21,64	19,60	19,60
Fees for copies of registered documents ..	75	77	84	85	80	80
Miscellaneous	1,38	1,42	1,54	1,55	1,04	1,64
Total ..	23,74	24,00	22,90	24,04	22,04	22,04
Deduct—Refunds .. Reserved	..	.				
Deduct—Refunds .. Transferred	4	3	4	4	4	4
Net Total ..	23,70	23,97	22,86	24,00	22,00	22,00

Maximum yield since 1921-22 .. .. **40,17 (1927-28)**

Minimum yield since 1921-22 .. .. **18,47 (1932-33)**

Revised.—There has been a fall in registrations which is attributed to the unsettling of country side economics by Debt Conciliation Boards and Tenancy Act legislation.

Budget.—It seemed best to repeat the Revised.

XII—Receipts under Motor Vehicles Taxation Acts.

Page 19, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.			1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Taxation Act	..	..	4,58	4,60	4,60	4,65
Receipts under the Provincial Motor Vehicles Taxation Act	..	..	16,82	16,50	17,00	17,20
Fees and other receipts	..	..	4	1	4	4
Total ..	..	..	21,44	21,11	21,64	21,89
Deduct—Refunds ..	..	..	35	35	38	38
Net Total ..	..	..	21,09	20,76	21,26	21,51

The receipt figures for previous years will be found at page 42 of this book under the head "Miscellaneous Departments." Past actuals were as follows:—

	Rs.
1935-36 ...	19,40,000
1936-37 ...	20,27,000

Revised and Budget.—The expected growth has been more than realised and it seems safe to assume a further small growth next year.

III—Other Taxes and Duties.

[The figures are in thousands of rupees.] Page 19, Civil Estimate.

Minor heads.	Old head—IXA—Scheduled Taxes.	
	Actuals.	
	1935-36	1936-37.
	Rs.	Rs
Entertainment tax ..	5,85	7,12
Betting tax	8,80	9,77
Total ..	14,71	16,89
Deduct—Refunds ..	..	..
Net Total ..	14,71	16,89

Minor heads.	New head XIII Other Taxes and Duties			
	Actuals, 1937-38	1938-39		Budget Estimate, 1939-40.
		Budget Estimate	Revised Estimate	
	Rs	Rs	Rs	Rs
A—Taxes on luxuries, etc.—				
Entertainment tax	7,81	4,50	7,75	7,75
Betting tax	9,61	10,00	9,60	9,60
B—Receipts from Electricity Duties—				
Fees under the Indian Electricity Rules, 1922, and fees for electrical inspection of cinemas	44	50	37	37
Other receipts—Receipts under the Bengal Electricity Duty Act, 1935	17,96	4,20	19,00	19,50
C—Receipts from Tobacco Duties—				
Receipts under the Bengal Tobacco (Sales Licensing) Act, 1935 ..	3,37	1,30	1,30	..
Total ..	39,19	20,50	38,02	37,22
Deduct—Refunds	1	1	2	2
Net Total ..	39,18	20,49	38,00	37,20

Maximum yield under A since 1921-22 .. 23,73 (1923-24)

Minimum yield under A since 1921-22 .. 11,22 (1933-34)

Here are grouped the more modern taxes, and all but one (the Motor Vehicles Tax) of those in particular which the province has exploited in the search for new sources of revenue.

Revised.—The increase is due almost entirely to the passage of the Bengal Expiring Laws Act, 1938, which provided for the continuance of the Bengal Amusement Tax (Amendment) Act, 1935, and the Bengal Electricity Duty Act, 1935, which were due to expire on the 30th of June, 1938.

Budget.—Provides for some growth under Electricity Duty and allows for the absence of any receipt from the Bengal Tobacco (Sales Licensing) Act, 1935.

XVI—Subsidised Companies.

Page 19, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XII—Subsidised Companies.		New head—XVI—Subsidised Companies.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government share of surplus profits—						
Darjeeling-Himalayan Railway ..	53	37	15	18	14	14

The revenue under this head represents the amount which the Darjeeling-Himalayan Railway Company, under an agreement, pay annually to Government for the upkeep of the cart road between Siliguri and Darjeeling. This payment is limited to Rs. 2,500 multiplied by the number of miles of the road carrying the railway or one-half of the excess profit of the company over 5 per cent., whichever is less. The yield has fallen off badly owing to the competition of motor traffic. In 1928-29 the yield was one lakh.

Irrigation—Net Receipts.

Irrigation works are divided into the following two main categories:—

(*i*) works for which capital accounts are kept; and

(*ii*) works for which such accounts are not kept.

As regards works for which capital accounts are kept, the expenditure is entered under the major head "68—Construction of Irrigation, Navigation, Embankment and Drainage works (not charged to revenue)." This head is divided so as to show (A) Irrigation and (B) Navigation, Embankment and Drainage works separately, each of these being again sub-divided into (*i*) productive and (*ii*) unproductive works. The major head "68" as its title indicates is intended to include only expenditure incurred outside the revenue account. All capital expenditure on Irrigation, Navigation, Embankment and Drainage works financed from the Famine Relief Fund or from General Revenues, is booked under the head "19—Construction of Irrigation, Navigation, Embankment and Drainage works- B—Financed from ordinary revenues."

The interest on capital expenditure is provided from ordinary revenues and is shown under the head "17—Interest on works for which capital accounts are kept." This is a *pro forma* account as it includes interest charges on all capital expenditure whether that capital expenditure has been met out of revenue or from loans.

Direct receipts from capital projects are exhibited on the receipt side under the head "XVII—Irrigation, Navigation, Embankment and Drainage works for which capital accounts are kept," separately in respect of each of the two classes of works, viz., productive and unproductive. The deduction of working expenses under the same head makes it possible to bring out the net return from each work.

The expenditure on works for which capital accounts are not kept is financed from ordinary revenues and is entered under the head "18—Other revenue expenditure financed from ordinary revenue"; this head also includes miscellaneous expenditure on surveys for Irrigation projects, pension charges, etc. The revenue from these works is shown under the head "XVIII—Irrigation, Navigation, Embankment and Drainage works for which no capital accounts are kept." Expenditure on works for which capital accounts are not kept may also be met from the Famine Relief Fund and such expenditure is debited to the head "18(1)—Other Revenue expenditure financed from Famine Relief Fund"

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

[The figures are in thousands of rupees.]

Pages 20-21, Civil Estimate.

Minor heads.	Old head XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.		New head XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.										
	Actuals.		Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
	1935-36.	1936-37.		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
A.—Irrigation Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Productive.													
Direct Receipts	4,90	5,12	1,31	..	..	5,01	.	..	403	..	..	451	..
Deduct—Refunds. ..	..	..	..	..	..	1	..	..	1	..	..	1	
Deduct—Working Expenses—													
Extensions and improvements	17	29	35	46	..	46	44	..	44	13	..	13	13
Maintenance and repairs ..	1,33	1,23	1,54	1,80	..	1,80	1,11	.	1,11	1,07	..	1,07	1,07
Establishment	2,08	1,58	2,01	1,99	67	2,66	1,80	32	2,12	2,04	34	2,38	2,04
Tools and plant	5	1	2	9	..	9	6	..	6	5	..	5	5
Suspense	−36	−23	37	20	..	20	−1	..	−1	20	..	20	20
Charges in England ..	..	..	4	..	..	..	.	.	.		..	..	..
Loss or gain by exchange ..	..	..	.	..	..	..	.	..	..	..	..	..	..
Total .	2,27	2,88	4,33	4,54	67	5,21	3,40	32	3,72	3,49	34	3,83	3,49
Net Receipts (Productive) .	2,63	2,24	−3,02	..	..	−21	..	..	30	.	..	67	..
Unproductive.													
Direct Receipts	62	1,26	1,83	..	..	1,30	..	..	1,63	..	..	1,77	..
Deduct—Refunds	..	..		..	..	..	..	..	..	..	..	..	.
Deduct—Working Expenses—													
Extensions and improvements —Works	..	..	..	..	.	..	..	..	..	5	..	5	5
Maintenance and repairs ..	44	40	49	31	..	31	31	..	31	45	..	45	45
Establishment	87	86	99	71	8	79	66	7	73	74	9	83	74
Tools and plant	1	1	1	1	..	1	1	..	1	1	..	1	1
Suspense	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England ..	..	..	3	..	..	..	..	..	..	..	..	..	..
Loss or gain by exchange ..	..	..	..	..	..	..	..	..	.	..	..	..	..
Total ..	1,32	1,27	1,52	1,03	8	1,11	98	7	1,05	1,25	9	1,34	1,25
Net Receipts (Unproductive)	−70	−1	31	..	..	19	..	..	58	..	..	43	..
Net Receipts—A—Irrigation Works . .	1,93	2,23	−2,71	..	..	−2	..	..	88	..	..	1,10	..
B.—Navigation, Embankment and Drainage Works.													
Unproductive.													
Direct Receipts	6,39	7,06	7,07	..	..	7,56			7,03	..	..	8,24	..
Deduct—Refunds	..	..	..	..	..	1		.	1	..	..	..	..
Deduct—Working expenses—													
Extensions and Improvements —Works	78	50	35	1,39	.	1,39	82	.	82	93	..	93	93
Maintenance and repairs ..	4,50	6,24	3,61	4,55	..	4,55	4,57	.	4,57	5,08	..	5,08	5,08
Establishment	4,46	4,32	3,67	3,06	97	403	2,81	94	3,75	2,52	1,03	3,55	2,52
Tools and plant	30	29	32	37	.	37	30	..	30	31	..	31	31
Suspense	..	..	..	..	.	..		..	..	..	..	..	..
Charges in England ..	..	..	21	..	..	..	.	..	..	..	..	..	..
Loss or gain by exchange	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	10,04	11,35	8,16	9,37	97	10,34	8,50	94	9,44	8,84	1,03	9,87	8,84
Net Receipts—B.—Navigation, Embankment and Drainage Works	−3,65	−4,29	−1,09	..	..	−2,79		..	−2,42	..	..	−2,63	..
Total Net Receipts ..	−1,72	−2,06	−3,80	..	..	−2,81	..	..	−1,54	..	..	−1,53	..

In Irrigation, Navigation, Embankment and Drainage projects for which Capital accounts are kept, *i.e.*, projects the receipts and expenditure of which are treated on a commercial basis, the net revenue (gross receipts *less* working expenses) is shown on the receipt side of the Budget under this major head. In accordance with the principle of classification, the net revenue from the Damodar, Eden, Bakreswar, Midnapore, Hijli Tidal and Calcutta and Eastern Canals and from the Sunderbans Steamer and Madaripur Bil Routes is shown under this head.

Gross receipts.—These are as follows :-

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
A—Irrigation Works—			
(*i*) Productive	5,00,000	4,02,000	4,50,000
(*ii*) Unproductive	1,30,000	1,63,000	1,77,000
B—Navigation, Embankment and Drainage Works			
Unproductive	7,55,000	7,02,000	7,24,000
Total ..	13,85,000	12,67,000	13,51,000

Under "A– Irrigation," the decrease in receipts anticipated this year under "Productive" is due to smaller collection in the Damodar and Eden Canal areas and reduction in the water rates. Some improvement in collection is anticipated next year owing to withdrawal of the canal area from the operation of the Development Act and to the anticipated increase in the number of leases. The increase would have been larger but for the fact that the Bakreswar Canal having been classified as unproductive, a sum of 12,000 representing receipts from this canal has been transferred to the head "A—Irrigation -Unproductive" in the next year's estimate. The increase under "Unproductive" next year is due mainly to this reason.

The decrease under "B– Navigation" in the Revised is due to a fall in the Canal traffic on account of the gradual silting up of the Lower Kumar River and the closure of the Hijli Tidal Canal for some part of the year. The hire charges leviable from the Calcutta Corporation on account of the dredger "Burdwan" account for the increase in the Budget.

Working Expenses—Extensions and Improvements.

	Budget, 1938-39. Rs.	Revised, 1938-39 Rs.	Budget, 1939-40. Rs.
A—Irrigation—			
(*i*) Productive	45,918	44,000	13,009
(*ii*) Unproductive	..	..	5,100
B—Navigation—			
Unproductive	1,39,400	82,000	92,593
Total ..	1,85,318	1,26,000	1,10,702

Details of the above estimate will be found in Appendix A in the book. The budget estimate under "A—Irrigation" allows for expenditure for works in progress and includes 7,109 for extensions and improvements of the Damodar, Eden and Midnapore Canals.

Under "B—Navigation," the decrease in the Revised is mainly due to slower progress of expenditure in the reconstruction of the Barrackpore Bridge by the Calcutta Improvement Trust. The Budget provides for further expenditure on account of this bridge and other works in progress or proposed to be undertaken.

Maintenance and Repairs.—The total estimate for the Irrigation Department under this head are as follows :—

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
XVII—Irrigation—			
A—Productive	1,80,000	1,11,000	1,07,000
A—Unproductive	31,000	31,000	45,000
B—Unproductive	4,54,600	4,57,000	5,08,000
18—Irrigation—			
A—Irrigation Works	1,400	1,400	1,500
B—Navigation	5,84,500	6,93,000	5,90,500
General Reserve	1,50,000	..	1,50,000
Total ..	14,01,500	12,93,400	14,02,000

The decrease in the Revised Estimate is mainly due to non-utilisation in full of the provision for "General Reserve" and to the postponement of some silt clearance operations in the Damodar Canal and Tolly's Nalla. Next year's estimate includes the usual provision of 1,50,000 for "General Reserve."

Establishment.—The cost of establishment other than works establishment is distributed *pro rata* under the several major heads in proportion to works expenditure debited to each. The total estimates are as follows :—

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
XVII—Irrigation	7,47,200	6,60,000	6,76,000
18—Irrigation	6,55,200	7,92,000	7,49,100
19—Irrigation	..	1,700	..
68—Irrigation	17,000	31,000	7,000
Total ..	14,19,400	14,85,300	14,32,100

The increase in the Revised estimate is due to the continuance of the Development Circle and of crop cutting experiments for a longer period than was anticipated. Smaller expenditure for the latter purposes mainly accounts for the decrease in the budget.

Tools and plant.

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
XVII—Irrigation	47,500	37,000	37,400
18—Irrigation—			
A—Irrigation works	7,500	6,300	1,900
B—Navigation	15,900	20,100	26,400
19—Irrigation	..	100	..
68—Irrigation	1,000	1,500	300
Total ..	71,900	65,000	66,000

Suspense.—The provision under this head represents the cost of replacement of stone boulders issued from stock for flood damage repairs. The absence of any issue of boulders from stock this year accounts for the decrease in the Revised Estimate.

XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

[The figures are in thousands of rupees.]

Pages 21-22, Civil Estimate.

Minor heads.	Old head XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept		New head XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.			
	Actuals.		Actuals, 1937-38	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works ..	..	1	10	5	5	5
B—Navigation, Embankment and Drainage Works ..	1,89	1,74	1,66	3,07	3,29	3,21
Total ..	1,89	1,75	1,76	3,12	3,34	3,26
Deduct—Refunds ..	1			1	1	1
Net Total ..	1,88	1,75	1,76	3,11	3,33	3,25

Under this head are exhibited receipts from Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept, *i.e.*, receipts from the Amjore and Salband Weirs, Orissa Coast Canals, Gaighata and Buxi Khals and Magrahat Drainage Project and recoveries on account of agricultural embankments and land benefited by embankments and drainage works. The grant received from the Government of India for financing minor drainage and flushing schemes and improvement of existing village communications including existing waterways as well as local contributions received for the same purpose are also shown under this head.

The details are :-

	Budget, 1938-39.	Revised, 1938-39	Budget, 1939-40.
A—Irrigation (Salband Weir)	5,000	5,000	5,000
B—Navigation—			
(1) Receipts from Orissa Coast Canals, etc . ..	1,30,000	1,36,500	1,24,500
(2) Recoveries by Collector on account of lands benefited by embankments . ..	40,000	25,000	25,000
(3) Receipts for rural reconstruction schemes . --			
(*a*) Minor drainage and flushing scheme –			
(*i*) Grant from Government of India .	51,000	27,500	27,500
(*ii*) Contribution from public bodies ..	25,000	14,000	13,000
(*b*) Improvement of existing village communications including existing waterways—			
(*i*) Grant from Government of India ..	50,000	87,000	90,000
(*ii*) Local contribution .. .	10,000	38,000	40,000
Total ..	3,11,000	3,33,000	3,25,000

The decrease under the head "B (2)" in the Revised is due to non-completion of the apportionment work in connection with the renewal of assessment for the maintenance of the Midnapore Takavi Embankment under a contract system.

Slower progress of work this year is responsible for the variations in the estimates under head "B– 3(*a*)" while the increase under the head "B—3 (*b*)" is due to the adoption of a more extensive programme.

XX—Interest.

Page 22, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XVI—Interest.		New head—XX—Interest.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest on Provincial loans and advances by the Provincial Government	3,83	5,41	5,20	4,58	5,35	6,54
Interest on Irrigation Capital outlay incurred before 1st April 1937 ..	.	.		22,70	21,94	21,92
Interest on arrears of revenue . .	1,72	1,75	1,91	2,00	1,00	1,00
Interest realised on investment of Provincial Balance	..	..	19	40	1,10	1,00
Miscellaneous . .	2	4	1,18	1,30	1,36	1,43
Total ..	5,57	7,20	8,54	30,98	30,81	31,89
Deduct—Refunds ..	..	..	3	.	6	5
Net Total ..	5,57	7,20	8,51	30,98	30,75	31,84

Revised.—The increase under the first head is due to an increase in the estimated amount of outstanding loans upon which interest is calculated.

The decrease under "Interest on arrears of revenue," a fluctuating head, is justified by the progress of actuals.

Under the head "Interest realised on investment of Provincial Balance" the improvement is due to larger investments in Treasury Bills as explained under the head "Cash Balance Investment Account" at page 149 of this book.

The last head represents interest accruing on various securities held by Government.

Budget.—Follows generally the Revised, except under the first head where the increase is due to a larger balance of outstanding loans.

XXI—Administration of Justice.

[The figures are in thousands of rupees.] Pages 23-24, Civil Estimate.

Minor heads.	Old head—XVII—Administration of Justice.		New head—XXI—Administration of Justice.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of unclaimed and escheated property	70	21	54	20	15	15
Court-fees realised in cash	34	39	36	40	35	35
General fees, fines and forfeitures ..	12,07	9,67	11,12	9,48	9,18	22,76
Receipts of the Official Assignee .	..	..	..	2,23	1,08	1,90
Receipts of the Official Receiver, Calcutta						70
Pleadership and Mukhtearship Examination fees	12	10	9	10	10	10
Miscellaneous fees and fines	2,04	2,12	1,80	2,05	1,92	1,92
Miscellaneous	45	43	38	10	1,55	44
Recoveries of overpayments	19	10	7	10	5	5
Collection of payments for services rendered	1,12	29	5	50	60	75
Receipts in England						1
Total ..	17,83	13,31	14,41	15,55	18,84	29,13
Deduct—Refunds ..	36	48	39	51	10	40
Net Total ..	16,97	12,83	14,02	15,04	18,41	28,73

Revised.—The increase under "Miscellaneous" is due to unanticipated credit of unclaimed cash deposits in the Suitors' Fund.

Budget.—The increase under "General fees, fines and forfeitures" is due to the inclusion of certain fines, etc., amounting to 14,27,850 (items 2 to 8 of the list in the foreword to this book, which used to be paid direct to local bodies without passing through the budget but which will, under the "Adaptation Order," have now to be credited as provincial revenues. Equivalent grants to the local bodies are included on the expenditure side of the budget. For further explanation a reference is invited to the foreword to this book.

The estimate under "Miscellaneous" allows for the fact that this year's receipts on account of unclaimed cash deposits in the Suitors' Fund were a windfall.

XXII—Jails and Convict Settlements.

[The figures are in thousands of rupees.]

Page 24, Civil Estimate.

Minor heads.	Old head—XVIII—Jails and Convict Settlements.		New head—XXII—Jails and Convict Settlements.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	79	77	80	94	85	80
Jail manufactures	5,58	5,97	6,11	6,00	5,88	5,88
Recoveries of overpayments	2	1	1	1	1	1
Total ..	6,80	6,75	6,92	6,95	6,74	6,69
Deduct—Refunds ..	..	..	1	1	1	1
Net Total ..	6,80	6,75	6,91	6,94	6,73	6,68

The yield of the head "Jail Manufactures" depends mainly on the demand for Bengal Jail products and on prices ruling in the market. The receipts under the other main item ("Jails") consist mostly of recoveries from the Press and Forms Department for the hire of convict labour supplied to it.

Revised.—The decrease is mainly under "Jail Manufacture," owing to smaller sale.

Budget.—Follows generally the Revised.

XXIII—Police.

[The figures are in thousands of rupees.] Page 25, Civil Estimate.

Minor heads.	Old head—XIX—Police.		New head—XXIII—Police.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs	Rs.	Rs	Rs.
Contribution for Railway Police ..	23	29	.	.	.	..
Police supplied to Railways . .	9	2	9	9	9	9
Police supplied to public departments, private companies and persons ..	27	87	43	55	55	55
Presidency Police	5,64	5,76	5,97	5,78	5,60	5,60
Cash receipts under the Arms Act ..	2	2	2	2	2	2
Fees, fines and forfeitures	27	26	15	31	5	1,88
Recoveries of overpayments	10	15	15	11	11	11
Collection of payments for services rendered	27	26	60	42	45	78
Miscellaneous	96	92	95	95	95	93
Receipts in England .				.	.	2
Total ..	7,85	8,55	8,36	8,23	7,91	12,07
Deduct—Refunds ..	8	44	14	23	23	..
Net Total ..	7,77	8,11	8,23	8,00	7,68	12,07

The disappearance of any provision against "Contribution for Railway Police" is due to an accounting adjustment. Such receipts are now taken in reduction of expenditure under "29- Police - Railway Police- Recoveries from the Railway Department of the Government of India".

Under the head "Police supplied to Railways" are credited receipts from such railways as the Howrah-Amta, the Howrah-Seakhala, Assam-Bengal Railway and the Darjeeling-Himalayan Railway for protective police supplied at their request for service on their lines. The main receipts under the head "Presidency Police" are on account of recoveries for "Police supplied to private persons" (about 1 lakh) and recoveries from the Port Commissioners, Calcutta, for Port Police (3 lakhs 30 thousand), the other items comprising receipts under the "Calcutta Vehicles Act" and the "Calcutta Hackney Carriage Act", cattle-pound receipts, fees, fines, etc.

Revised.—The variation is small and calls for no comment.

Budget.—The increase under fees, fines and forfeitures is due to the inclusion, owing to the "Adaptation Order," of 3,83,000 representing receipts under the Cattle Trespass Act which used to be credited direct to local bodies. Equivalent expenditure in the form of grants to the local bodies is included on the expenditure side of the budget (*vide* page 90 of this book). For further explanation a reference is invited to the foreword to this book.

XXIV—Ports and Pilotage.

Page 26, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XX—Ports and Pilotage.		New head—XXIV—Ports and Pilotage.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of vessels and stores ..	5	1	1	1	1	1
Registration and other fees—						
Fees realised at the shipping office ..	5	3	4	4	4	4
Examination fees						
Miscellaneous—						
Survey fees	60	75	75	80	70	70
Other items	49	52	33	45	31	26
Total ..	1,19	1,31	1,13	1,30	1,56	1,01
Deduct—Refunds ..	..	..	1	1	1	1
Net Total ..	1,19	1,31	1,12	1,29	1,55	1,00

Under this head are credited the fees received by Government for the registration and survey of inland vessels and for examinations held under the Inland Steam Vessels Act. The sale proceeds of unserviceable materials in the Government Dockyard at Narayangunge, the sale proceeds of unserviceable launches and receipts from private parties for repairs executed at the Dockyard are also credited here.

Revised.—The variation is due to a credit of Rs. 55,000 representing the Government share of the award in connection with the acquisition of the outstanding interests in the property of the Narayangunge Dockyard; set off by smaller receipts from private parties for repairs executed at the Dockyard.

Budget.—Follows the Revised with the omission of the abnormal receipt referred to above.

XXVI—Education.

[The figures are in thousands of rupees.]

Pages 26-27, Civil Estimate.

Minor heads.	Old head—XXI—Education.		New head—XXVI—Education.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—University—						
Fees, Government Arts Colleges ..	4,56	4,45	4,18	4,30	4,30	4,32
Fees, Government Professional Colleges	44	58	63	55	70	70
B—Secondary—						
Fees, Government Secondary Schools ..	5,31	5,00	5,04	5,00	5,10	5,10
C—Primary—						
Fees, Government Primary Schools .					..	..
D—Special—						
Fees and other receipts, Government Special Schools.	1,17	1,20	1,16	1,25	1,00	1,00
E—General—						
Contributions	2	4	3			..
Income from endowments ..	15	17	15	16	16	16
Recoveries of overpayments ..	14	28	25	14	14	14
Collection of payments for services rendered.	6	5	1	10	10	10
Miscellaneous	2,76	2,82	3,08	4,35	4,50	4,65
Total ..	14,61	14,59	14,53	15,85	16,00	16,17
Deduct—Refunds { Reserved	..	..	7	4	6	6
Deduct—Refunds { Transferred	4	4				
Net Total ..	14,57	14,55	14,46	15,81	15,94	16,11

Revised and Budget.—The variations are small and call for no comment.

XXVII—Medical.

Page 27, Civil Estimate.

[The figures are in thousands of rupees.]

Minor Heads.	Old head—XXII—Medical		New head—XXVII—Medical.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical School and College fees ..	3,16	3,01	3,03	3,15	3,10	3,10
Hospital receipts	3,01	3,17	3,13	3,10	3,10	3,10
Mental Hospital receipts	1	1	1	1	1	1
Sale of medicines	1	..	..	..	..	..
Contributions	96	1,09	1,18	1,40	1,20	1,20
Income from endowments	29	12	17	15	16	15
Recoveries of overpayments	9	6	5	4	6	5
Collection of payments for services rendered	1,39	1,63	79	85	80	80
Miscellaneous	97	83	1,50	1,61	1,63	1,61
Total ..	9,89	9,92	9,86	10,41	10,06	10,02
Deduct—Refunds { Reserved	..	..	97	88	88	88
Deduct—Refunds { Transferred	79	80				
Net Total ..	9,10	9,08	8,89	9,53	9,18	9,14

Revised.—The decrease under "Contributions" is due to the substitution of less highly paid staff in the Tropical School and consequent reduction of the contribution payable by the Research Fund Association.

Budget.—Follows the Revised.

XXVIII—Public Health.

[The figures are in thousands of rupees.] Page 28, Civil Estimate.

Minor heads.	Old head—XXIII—Public Health.		New head—XXVIII—Public Health.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of sera and vaccines, etc. ..	41	46	46	46	46	47
Contributions	4	10	25	36	24	34
Recoveries of overpayments	6	6	9	8	5	5
Collection of payments for services rendered	28	41	62	90	72	64
Miscellaneous	52	53	74	3,33	4,04	3,88
Total ..	1,31	1,56	2,16	5,13	5,51	5,38
Deduct—Refunds { Reserved	..	..	2	..	1	1
Deduct—Refunds { Transferred	..	..				
Net Total	1,31	1,56	2,14	5,13	5,50	5,37

Revised.—The variation is mainly under "Miscellaneous" and is due to larger credit on account of increased expenditure on schemes of water-supply, sanitation, etc., to be financed out of the Government of India's "rural uplift" grant supplemented by local contributions received for the purpose.

Budget.—The variations are small and call for no comment.

Receipts.

XXIX—Agriculture.

Page 29, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XXIV—Agriculture.		New head—XXIX—Agriculture.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural receipts	53	63	1,83	3,51	2,41	2,54
Veterinary receipts	42	39	..	..	..	..
Co-operative Credit	4,43	4,07	..	..	..	..
Recoveries of overpayments	1	..	..	..	..	..
Collection of payments for services rendered	38	37	..	..	..	..
Total ..	6,57	5,96	1,83	3,51	2,41	2,54
Deduct—Refunds—Reserved	..	..	3	2	3	3
Deduct—Refunds—Transferred	4	1				
Net Total ..	6,53	5,95	1,80	3,49	2,38	2,51

Revised.—The decrease is due mainly to smaller credit from the Government of India grants on account of the slower progress of expenditure financed from those grants.

Budget.—The increase is due to larger contributions anticipated from the Indian Central Jute Committee and from the Sugar Excise Fund for the organisation of Co-operative Societies among sugarcane growers in this Province.

XXX—Veterinary.

Pages 29-30, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Actuals			1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Veterinary College and School fees ..	..	..	20	20	17	20
Other receipts	..	..	33	29	36	34
Collection of payments for services rendered	..	..	94	92	94	94
Deduct—Refunds ..	..	..	..	..	..	..
Total ..	..	..	1,47	1,41	1,47	1,48

"Veterinary" was previously included in "Agriculture."

The past actuals were as follows:—

	1935-36.	1936-37.
Veterinary College and School fees	31,000	20,000
Other receipts	11,000	19,000
Collection of payments for services rendered	88,000	87,000

Under the largest sub-head, "Collection of payments for services rendered," are credited recoveries from other Governments on account of students sent by them to the Bengal Veterinary College, and recoveries from local bodies towards the pay of Veterinary Assistant Surgeons lent to them.

Revised and Budget.—The variations are small and call for no comment.

XXXI—Co-operation.

Page 30, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads	Actuals.			1938-39.		Budget Estimate, 1939-40
	1935-36.	1936-37.	1937-38.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Audit fees	..	..	3,52	4,00	3,40	3,40
Miscellaneous receipts	..	.	1,16	1,36	1,19	1,28
Deduct—Refunds ..	..	..	6	..	..	..
Total ..	..	..	4,62	5,36	4,59	4,68

This also was previously included in "Agriculture."

The past actuals are—

	1935-36.	1936-37.
Audit fees	4,20,000	3,67,000
Miscellaneous Receipts	17,000	5,000
Other Receipts	6,000	35,000
Deduct Refunds	..	..
Total ..	4,43,000	4,07,000

Revised.—The improvement in the realisation of arrears of audit fees which was hoped for when the Budget was framed has failed to materialise.

Budget.—Follows generally the Revised.

XXXII—Industries.

[The figures are in thousands of rupees.]

Page 31, Civil Estimate.

Minor heads.	Old head—XXV—Industries.		New head—XXXII—Industries.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ndustries	1,23	1,14	1,51	1,53	1,62	1,56
inchona plantations	10,58	10,49	13,54	12,89	15,00	15,45
tecoveries of overpayments	1	4	2	2	2	2
ollection of payments for services rendered	3	15	12	15	18	18
eceipts in England	..	..	1,22	..	2,40	1,68
oss or gain by exchange	..	..	−1	..	..	..
Total ..	11,85	11,82	16,40	14,59	19,22	18,89
Deduct—Refunds { Reserved	2	17	7	3	3	3
Deduct—Refunds { Transferred	..	..				
Net Total ..	11,83	11,65	16,33	14,56	19,19	18,86

Revised.—The increase is due to larger sales of quinine than was originally anticipated.

Budget.—The decrease is due to termination, owing to reduction of surplus stocks, of a contract for the sale of quinine abroad.

XXXVI—Miscellaneous Departments.

[The figures are in thousands of rupees.]

Page 32, Civil Estimate.

Minor heads.	Old head—XXVI—Miscellaneous Departments.		New head—XXXVI—Miscellaneous Departments.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Labour and Emigration	..	..	.	..	..	..
Examination fees	5	30	29	25	32	3
Fees for the inspection of steam boilers ..	..	1,50	1,54	1,50	1,51	1,5
Administration of the Indian Partnership Act, 1932	..	..	3	4	4	
Miscellaneous	7	31	6	7	5	
Receipts under the Indian Electricity Act, 1910	..	24	.	..	.	..
Receipts on account of motor vehicles—						
Indian Motor Vehicles Act, VIII of 1914	4,43	4,47	.	..	..	..
Bengal Motor Vehicles Tax Act, 1932 ..	15,24	16,09	..	.	..	..
International Circulation Rules, 1933 ..	1	1	.	..	..	..
Loss or gain by exchange	..	..		..	..	..
Total ..	19,80	22,92	1,92	1,86	1,92	1,9
Deduct—Refunds { Reserved	27	29	2	1	9	
Deduct—Refunds { Transferred	1	1				
Net Total ..	19,52	22,62	1,90	1,85	1,83	1,9

Under the revised system of classification introduced by the Auditor General from 1937-38, "Receipts under the Indian Electricity Act, 1910," have been transferred from this head to the head "XIII—Other taxes and duties" (*vide* page 23), while "Receipts on account of Motor Vehicles" have been transferred to the head "XII—Receipts under Motor Vehicles Taxation Acts" (*vide* page 22).

Revised and Budget.—The variations are small and call for no comment.

XXXIX—Civil Works.

[The figures are in thousands of rupees.] Page 32. Civil Estimate.

Minor heads.	Old head—XXX—Civil Works. Actuals. 1935-36.	1936-37.	New head—XXXIX—Civil Works. Actuals, 1937-38.	1938-39. Budget Estimate.	1938-39. Revised Estimate.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	16,76	20,93	27,99	34,20	31,50	37,62
Deduct—Refunds { Reserved ..	.	.	} 2	4	40	8
Deduct—Refunds { Transferred 7	8	}				
Total ..	16,69	20,90	27,97	34,16	31,10	37,59

The details are as follows :—

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
Rents	3,90,000	3,75,000	3,75,000
Tolls on roads	45,000	44,000	44,000
Recoveries of expenditure	64,000	1,00,000	82,000
Transfer from Road Development Account ..	25,81,000	23,31,000	29,61,000
Miscellaneous	1,60,000	1,60,000	1,60,000
Transfer from the deposit account of grant for economic development and improvement of rural areas—			
(*a*) Agricultural Institute at Daulatpur	30,000	20,000	..
(*b*) Improvement of existing village communications (excluding waterways)	1,20,000	1,05,000	1,20,000
Transfer from deposit account of grant received from public bodies for rural reconstruction schemes—			
Improvement of existing village communications (excluding waterways)	30,000	15,000	20,000
Total ..	34,20,000	31,50,000	37,62,000

Revised.—The decrease in the estimate of "Transfer from Road Development Account" is due to slower progress of expenditure on Road Development Fund works. The decrease under "Transfer from the deposit account of grant for economic development and improvement of rural areas" is due to smaller expenditure than was anticipated on works financed out of this grant.

Budget.—The increase is due mainly to a larger programme of Road Development Fund works.

XLIII—Transfers from Famine Insurance Fund.

[The figures are in thousands of rupees.]

Minor head.	Old head—XXXII—Transfers from Famine Relief Fund.		New head—XLIII—Transfers from Famine Insurance Fund.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Transfers from Famine Relief Fund ..	61	9,50	.	..	..	..

It is not proposed to draw upon the Famine Insurance Fund either this year or next.

XLIV—Receipts in aid of Superannuation.

Page 33. Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XXXIII—Receipts in aid of superannuation.		New head—XLIV—Receipts in aid of superannuation.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions for pensions and gratuities ..	1,28	1,31	1,20	1.44	1,54	1,23
Miscellaneous	6	6	2,40	1,64	1,69	7
Receipts in England	..	..	1	.	1	..
Loss or gain by exchange	..	..	..	.	..	..
Total ..	1,34	1,37	3 61	3,08	3,24	1,30
Deduct—Refunds ..	..	..		.	.	..
Net Total ..	1,34	1,37	3,61	3,08	3,24	1,30

Revised.—The variation is small and calls for no comment.

Budget.—The decrease is under the head "Miscellaneous" which represents reimbursements by the Central Government of the pensionary charges of the Bengal Pilot Service. The charges incurred on this account in England used to be passed on to this Government and reimbursed by the Government of India. It has now been arranged that these "Home charges" will be debited direct to the accounts of the Central Government. Hence the reduced payments.

XLV—Stationery and Printing.

Page 34 Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XXXIV—Stationery and Printing.		New head—XLV—Stationery and Printing.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of plain paper used with stamps ..	2,93	2,95	2,85	2,81	2,00	2,00
Stationery receipts	..	..	..	..	..	..
Sale of gazettes and other publications ..	71	77	76	80	65	65
Other press receipts	70	1,30	1,11	1,00	1,26	1,40
Receipts in England		..	1	1	1	1
Total ..	4,79	5,33	5,13	5,12	4,91	5,06
Deduct—Refunds { Reserved	..	..	}	..		..
Deduct—Refunds { Transferred	..	..	}	..		..
Net Total ..	4,79	5,33	5,13	5,12	4,91	5,06

Revised and Budget.—The variations are small and call for no comment.

XLVI—Miscellaneous.

[The figures are in thousands of rupees.] Pages 35-36. Civil Estimates.

Minor heads.	Old head—XXXV—Miscellaneous.		New head—XLVI—Miscellaneous.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Unclaimed or lapsed deposits ..	6,50	6,04	7,50	5,06	7,75	8,90
Sale-proceeds of Durbar presents ..	.	3	.	..	..	..
Sale of old stores and materials ..	6	8	5	8	24	8
Fees for Government audits	1,40	1,33	88	1,24	1,50	98
Rents	12	14	12	15	10	11
Rates and taxes	1	1				
Other fees, fines and forfeitures ..	9	28	18	18	15	15
Recoveries of overpayments	10	4	10	9	9	9
Collection of payments for services rendered	5,21	6,71	6,46	6,74	6,04	6,46
Miscellaneous	66	91	68	94	76	7,01
Receipts under the Bengal Electricity Duty Act, 1935	9,06	16,78	.	..		..
Receipts under the Bengal Tobacco (Sales Licensing) Act, 1935 .. .	1,74	3,19		..		
Receipts in England .. .			..		8	2
Loss or gain by exchange	..		1			..
Total ..	24,95	35,54	16,03	14,43	16 71	23,80
Deduct—Refunds { Reserved	4,71	4,51	4,78	5,00	4,00	4,00
Deduct—Refunds { Transferred	..	..				
Net Total ..	20,24	31,03	11,25	9,43	12,71	19,80

Revised.—The increase occurs mainly under "Unclaimed or lapsed deposits" which is a fluctuating head. It is set off to some extent by smaller receipt under "Collection of payments for services rendered" in respect of the general rate levied from private estates managed by Court of Wards owing to a fall in collection.

Budget.—The increase is due to the inclusion of 7,45,000 on account of miscellaneous ferry receipts and unclaimed deposits of landlords' fees, etc. (items 10 and 11 of the list in the foreword) which used to be credited direct to local bodies but which have now under the "Adaptation Order", to be credited as provincial revenues. Provision for equivalent grants to the local bodies will be found under "57—Miscellaneous" (*vide* page 132). For further explanation, *vide* the foreword to this book.

L—Miscellaneous adjustments between Central and Provincial Governments.

Page 36. Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XXXIX A—Miscellaneous Adjustments between Central and Provincial Governments.		New head— L—Miscellaneous Adjustments between Central and Provincial Governments.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of Bengal Government on account of jute duty	1,67,26	1,90,46	..	..		
Reimbursement by the Central Government of the charges in connection with the pensions of the pilotage and non-pilotage establishments of the Bengal Pilot Service	1,52	1,57	..	..		
Reimbursement by the Central Government of fees collected on licenses under the Petroleum and Explosives Acts as payment for agency work done by Provincial officers	..	..	..	..	34	34
Total ..	1,68,78	1,92,03	..	..	34	34

The old head "XXXIX-A—Miscellaneous Adjustments between Central and Provincial Governments" was abolished with effect from 1937-38. The first item appears now under "I—Customs", while the second item appears under "XLIV—Receipts in aid of Superannuation." The new head "L—Miscellaneous Adjustments between Central and Provincial Governments" has been opened because the Central Government have decided to make a gift to the provinces of the fees realised for licenses granted by District Authorities under the (Central) Petroleum and Explosives Acts.

LI—Extraordinary Receipts.

Page 87. Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XL—Extraordinary Receipts.		New head—LI—Extraordinary Receipts.			
	Actuals.		Actuals, 1937-38.	1938-39.		Budget Estimate, 1939-40.
	1935-36.	1936-37.		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of land	1,13	10	1,30	5	83	4
Total ..	1,13	10	1,30	5	83	4

* The estimates relate to sales of Government land in Porabazar.

Revised and Budget.—Sales of land have ceased and the figures represent repayments on mortgage charges.

GRANT No. 1

Voted Rs. 12,000 — *Charged Rs. Nil*

Total Rs. 12,000

5—Salt.

'age 40. ivil Esti- ıate.

[The figures are in thousands of rupees.

Minor head.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total man for grant
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction—										
Grants-in-aid, contributions, etc.	2	..	2	..	..	..	..		..	..
Lump provision for the establishment of an experimental salt factory in the Sunderbans.	..	..	..	..	..	..	12	..	12	1

Revised.—The provision in the Budget represented a proposed subsidy to the Chittagong Trading Union, Limited, a Company started to experiment on the manufacture of salt on a commercial scale on the sea-board in Cox's Bazar, and the cost of connected supervising staff. The provision has been omitted in the Revised as the Company has not commenced operations and does not therefore qualify for the subsidy.

Budget.—Represents provision for the establishment of an experimental salt factory in the Sunderbans. If any subsidy is granted to the Chittagong Trading Union, Limited, it will be met direct out of Central revenues.

The decrease under "Survey and Settlement and Record Operations" is due to curtailment of case work and recovery programme and to abandonment of minor operations in certain districts. It is partly counterbalanced by extra expenditure on enquiries under Section 112 of the Bengal Tenancy Act in the districts of Faridpur, Mymensingh and Howrah.

Budget.—The increase under "Management of Government Estates" is due partly to the reason mentioned under "Revised" and partly to an additional provision of half a lakh for agricultural and sanitary improvements in Khas Mahals.

There is a decrease under "Survey and Settlement and Record Operations" because operations in progress are drawing to a close and no new operations will be taken up next year.

Actuals, 1935-36 and 1936-37.

6—Excise.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.	
	1935-36.	1936-37.
	Rs.	Rs.
Reserved.		
District charges	42	41
Transferred.		
Superintendence	2,14	2,48
District charges	10,97	11,94
Cost price of opium supplied to the Excise Department ..	5,04	4,61
Compensation	1,05	1,05
Deduct—Fixed share chargeable to "3—Salt"	1,74	1,65
Total	17,88	18,84

This head was abolished with effect from 1937-38. The new head "8—Provincial Excise" has taken its place.

GRANT No. 3

Voted Rs. 20,58,000 *Charged Rs. 1,44,000*

Total Rs. 22,02,000

8—Provincial Excise.

[The figures are in thousands of rupees.]

Minor heads.	Actuals, 1937-38	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
		Voted.	Charged	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	2,45	2,38	32	2,70	2,29	27	2,56	2,19	32	2,51	2,19
District charges—											
Chittagong Hill Tracts	5	..	7	7	..	7	7	..	7	7	..
District charges	12,80	12,96	..	12,96	13,05	..	13,05	13,25	..	13,25	13,25
Cost of opium supplied to Provincial Excise Department	5,13	5,39	..	5,39	5,39	..	5,39	4,97	..	4,97	4,97
Compensations	1,06	8	1,00	1,08	7	1,00	1,07	8	1,00	1,08	8
Charges in England . .	6	9	5	14	1	2	3	9	5	14	9
Works	..	3	..	3	3	..	3	..	..	..	..
Deduct—Establishment charges recoverable from other Governments or Departments, etc.—Amount recovered from the Central Government for combined Salt and Excise Establishment.	1,85	1,53	11	1,64	1,53	12	1,65	..	..	..	..
Total ..	19,40	19,40	1,33	20,73	19,31	1,24	20,55	20,58	1,44	22,02	20,58

List of Original Works.

Description of work.	Sanctioned Estimate		Expenditure to 31st March 1938.		Budget provision. 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted	Charged.	Voted.	Charged.	Voted	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Excise.										
Works-in-progress.										
Construction of a new liquor warehouse at Siliguri.	14	..		..	14	..	5	..	8	..
Construction of quarters for the Sub-Inspector of Excise and Salt and barracks for petty officers and peons of the Kakdwip Circle, 24-Parganas (Minor Work).	7	..		..	7		3		4	..
Reserve for minor works ..		..			10		10	..	10	..
Total—Works-in-progress	21	..	..	..	31	..	18	..	22	..
New Works.										
Construction of a warehouse for storing liquor, etc., at Asansol.	18	..	..	..	..	..		..	17	..
Total—New works ..	18	..	..	..	..	..	..	..	17	..
Total ..	39	..	..	..	31	..	18	..	39	..

Revised.—The variation is small and calls for no comment.

Budget.—The Government of India have decided to take over the administration of Salt at the close of 1938-39. This explains the disappearance of the "Deduct" entry representing payment for services hitherto rendered by the province in that connection and accounts for the increase in the Budget.

GRANT No. 4

Voted Rs. 4,33,000 *Charged Rs. Nil*

Total Rs. 4,33,000

9—Stamps.

[The figures are in thousands of rupees.]

Pages 73-74. Civil Estimates.

Minor heads.	Old head—7—Stamps.		New head—9—Stamps										
	Actuals.		Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39			Budget Estimate, 1939-40.			Total demand for grant.
	1935-36.	1936-37.		Voted	Charged	Total.	Voted.	Charged.	Total.	Voted	Charged	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Non-Judicial.													
Superintendence ..	34	34	35	37	..	37	34	..	34	34	..	34	34
Charges for the sale of stamps (discount)	1,49	1,52	1,46	1,52	..	1,52	1,30	..	1,30	1,30	..	1,30	1,30
Cost of stamps supplied from Central Stamps Stores.	59	62	52	61	..	61	50	..	50	52	..	52	52
B—Judicial.													
Superintendence ..	17	17	17	18	..	18	17	.	17	17		17	17
Charges for the sale of Stamps (discount).	1,41	1,36	1,36	1,36	..	1,36	1,22	..	1,22	1,30	.	1,30	1,30
Cost of stamps supplied from Central Stamps Stores.	80	78	76	80	.	80	68	..	68	70	.	70	70
Total ..	4,80	4,79	4,62	4,84	..	4,84	4,21	..	4,21	4,33	..	4,33	4,33

Revised.—Owing to the drop in Stamp revenue (*vide* page 19 of this book) there has been smaller expenditure in connection with the sale of stamps.

Budget.—Goes on the assumption (taken on the receipts side) that there will be a slight improvement in the sale of Judicial stamps.

GRANT No. 5

Voted Rs. 12,78,000 *Charged Rs. 4,90,000*

Total Rs. 17,68,000

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10 —Forest.

Northern and Southern Circles.

[The figures are in thousands of rupees.]

Minor heads.	Old head—8—Forest—Northern and Southern Circles.		New head—10—Forest—Northern and Southern Circles.										
	Actuals.		Actuals.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
	1935-36.	1936-37.	1937-38.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Conservancy, maintenance and regeneration.	6,08	5,33	5,95	6,06	77	6,83	6,15	62	6,77	6,12	83	6,95	6,1
B—Establishment ..	8,52	8,76	9,01	6,39	3,24	9,63	6,07	3,31	9,38	6,66	3,40	10,06	6,6
Interest on capital ..	61	62	..	..	..	..	..	..	..	..	..	..	..
Charges in England ..	..	..	68	..	70	70	..	76	76	..	67	67	..
Total ..	15,21	14,71	15,64	12,45	4,71	17,16	12,22	4,69	16,91	12,78	4,90	17,68	12,78

Northern Circle.

[The figures are in thousands of rupees.]

Minor heads.	Old head—8—Forest.		New head—10—Forest.										
	Actuals.		Actuals.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
	1935-36.	1936-37.	1937-38.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Conservancy, maintenance and regeneration.	3,15	2,71	3,08	3,64	..	3,64	3,63	..	3,63	3,76	..	3,76	3,76
B—Establishment ..	4,60	4,58	4,80	3,76	1,41	5,17	3,37	1,75	5,12	3,71	1,79	5,50	3,71
Interest on capital ..	26	27	..	..	..	..	..	..	..	..	..	..	
Charges in England ..	..	..	68	..	70	70	..	76	76	..	67	67	..
Total ..	8,01	7,56	8,51	7,40	2,11	9,51	7,00	2,51	9,51	7,47	2,46	9,93	7,47

Southern Circle.

[The figures are in thousands of rupees.]

Minor heads.	Old head—8—Forest.		New head—10—Forest.										Total demand for grant.
	Actuals.		Actuals	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			
	1935-36.	1936-37.	1937-38.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Conservancy, maintenance and regeneration.	2,98	2,62	2,92	2,42	77	3,19	2.52	62	3,14	2,36	83	3,19	2,36
B—Establishment ..	4,02	4,18	4,21	2,63	1,83	4,46	2,70	1,56	4,26	2,95	1,61	4,56	2,95
Interest on capital ..	95	95	.		..	..							
Total ..	7,90	7,15	7,13	5,05	2,60	7,65	5,22	2,18	7,40	5,31	2,44	7,75	5,31

Revised.—The decrease is mainly under "Establishment" and is due to a number of unfilled vacancies.

Budget.—The increase is due to the following new items of expenditure.

(1) Provision of a reserve for financing unforeseen schemes of an immediately remunerative character	25,000
(2) Purchase of a 45 H. P. Diesel Tractor for departmental operations in the Chittagong Hill Tracts Forest Division	17,780
(3) Creation of four additional posts of clerks in the office of the Conservator of Forests for maintaining accounts of Divisional Forest Offices	1,800
(4) Establishment of a Revenue Station at the junction between the Muralganj and the Walah Creek in the Sunderbans Division	2,564
	47,144

Actuals, 1935-36 and 1936-37.

5A—Forest—Capital outlay charged to Revenue.

Northern and Southern Circles.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.	
	1935-36.	1936-37.
	Rs.	Rs.
Amount financed from ordinary revenue	26	21
Deduct—Repayment of capital outlay charged to ordinary revenue	..	..
Total ..	26	21

Northern Circle.

Amount financed from ordinary revenue	13	8
Deduct—Repayment of capital outlay charged to ordinary revenue	..	..
Total ..	13	8

Southern Circle.

Amount financed from ordinary revenue	13	13
Deduct—Repayment of capital outlay charged to ordinary revenue	..	..
Total ..	13	13

This head was abolished with effect from 1937-38. The new head "10 —Forest" has taken its place.

Actuals, 1935-36 and 1936-37.

9—Registration.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.	
	1935-36.	1936-37.
	Rs.	Rs.
Reserved.		
District charges	4	4
Transferred.		
Superintendence	75	76
District charges	17,69	18,27
Total	18,48	19,07

This head was abolished with effect from 1937-38. The new head "11—Registration" has taken its place.

GRANT No. 6

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Voted Rs. 23,15,000 *Charged Rs. 300*

Total Rs. 23,15,300

11—Registration.

[The figures are in thousands of rupees.]

Minor heads.	Actuals 1937-38.	Budget Estimate, 1938-39			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
		Voted	Charged	Total	Voted	Charged	Total.	Voted	Charged.	Total	
	Rs	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	75	84	..	84	84	.	84	78		78	78
District charges—											
Chittagong Hill Tracts			.	.			.			..	..
District charges .	18,12	18,15		18,15	19,88		19,88	22,37	.	22,37	22,37
Total .	18,86	18,99		18,99	20 72	.	20.72	23,15	..	23,15	23,15

List of Original Works.

Description of work.	Sanctioned Estimate		Expenditure to 31st March 1938		Budget provision, 1938-39		Probable expenditure in 1938-39		Estimated expenditure in 1939-40.	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged.
1	2	3	4	5	6	7	8	9	10	11
Registration.	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs.	Rs	
Works-in-Progress.										
Extension of the Sadar Registration Office Record Room at Comilla	14		3		12		10			
Combined office and quarters for Sub-Registrar, Morrelganj	20				2	.	2		15	..
Combined office and quarters for the Sub-Registrar Rampal, Khulna	14				8		2		12	..
Combined office and quarters for the Sub-Registrar Lalbagh, Murshidabad	14				12	.	9		5	..
Combined office and quarters for the Sub-Registrar, Vishnupur	11		.		(A) 10					..
Combined office and quarters for the Sub-Registrar, Sonamukhi	12				.	.		..	10	..
Extension of the Record Room of Mymensingh Sadar Registration Office	14				13	.	10	.	3	..
Combined office and quarters for the Sub-Registrar Bhanga, Faridpur	10		.		2	.	..	..	10	..
Combined office and quarters for the two Sub-Registrars of Jamalpur in the district of Mymensingh	12		.		5	..	5	..	6	..
Construction of Sub-Registrar's quarters Srinagar, in the district of Dacca	17		.	..	10	.		..	1	..
Construction of a Record Room at Bogra	27	.	..		24	.	10	..	14	..
Construction of quarters for the Sub-Registrar, Alipur Duars.	12	.	.		11	.	8	..	..	..
Extension of the Sadar Registration Office, Alipore	25	..	22	..	..	..	2	..	..	..
Reserve for minor works .		.	.	..	20	.	20	..	20	...
Total—Works-in-progress ..	2,08	.	25	..	1,20	..	78	..	96	..

Description of works	Sanctioned Estimate		Expenditure up to 31st March 1938		Budget provision, in 1938-39		Probable expenditure in 1938-39		Estimated expenditure in 1939-40.	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged.
	Rs.	Rs	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.
New Works.										
Construction of office and quarters for the Sub-Registrar, Magura.	16								16	..
Construction of office and quarters for the Sub-Registrar, Satkhira.	17	.					..		17	..
Extension of Sadar Registration Office, Pabna	11	.					..	..	11	..
Installation of electric lights and fans in Government buildings	4								4	.
Total—New works	48								48	
Total	2,56		25		1,29		78		1,44	

(A) Since abandoned in favour of the item next below

Revised.—The increase is almost entirely under "Landlords' fee establishment—Contingencies," and is due to the fact that according to the recent amendment of Section 26C of the Bengal Tenancy Act which came into force in August last registering officers are required to serve notices of transfer by registered post on landlords and co sharer tenants

Budget.—The increase is due to the fact that the above will operate throughout the year instead of for seven months.

GRANT No. 7

Voted Rs. 4,50,000 *Charged Rs. Nil.*

Total Rs. 4,50,000

12—Charges on account of Motor Vehicles Taxation Acts.

[The figures are in thousands of rupees.]

Minor head.	Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Compensation to local bodies, etc.	4,50	..	4,50	4,50	..	4,50	4,50	4,50	..	4,50	4,50

This is the compensation payable to the Corporation of Calcutta under the Bengal Motor Vehicles Tax Act.

It was non-voted under the late Constitution under the terms of sub-section 3(*iii*) of section 72D of the Government of India Act, 1919, which exempted from vote all expenditure "of which the amount is prescribed by or under any law." Under paragraph 4 of the India and Burma (Transitory Provisions) Order, 1937, the expenditure continued to be "charged" up to the 31st March 1939. To become "charged" thereafter it will have to be declared to be "charged" by an Act of the Provincial Legislature: *vide* section 78(3) (*g*) of the Government of India Act, 1935. Until that step is taken, the expenditure has now to be shown as voted. Similar cases will be found at pages 97, 104 and 123 of this book.

Actuals, 1935-36 and 1936-37.

9A.—Scheduled Taxes.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.	
	1935-36.	1936-37.
	Rs.	Rs.
Charges for the collection of Betting Tax ..	5	5
Charges for the collection of Entertainment Tax .. .	6	3
Total .	11	8

This head was abolished with effect from 1937-38. The new head "13—Other Taxes and Duties" has taken its place.

GRANT No. 8

Voted Rs. 99,000 *Charged Rs. 31,000*

Total Rs. 1,30,000

13—Other Taxes and Duties.

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[The figures are in thousands of rupees.]

Minor heads	Actuals, 1937-38	Budget Estimate, 1938-39			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
		Voted.	Charged	Total	Voted.	Charged	Total.	Voted.	Charged.	Total.	
	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Collection charges	8	8		8	12		12	12		12	12
Charges under the Electricity Acts	8	7		7	7		7	81	16	97	81
Charges in connection with Tobacco Duties ..	27	15	..	15	14		14				..
Charges in England			..					6	15	21	6
Total ..	43	30		30	33		33	99	31	1,30	99

The figures against the first head comprise (1) an annual payment of Rs. 5,000 to the Royal Calcutta Turf Club for the collection, on behalf of Government, of the betting tax due from book-makers and (2) the cost of entertainment tax stamps.

"Charges under the Electricity Acts" represent charges for examination of wiremen, supervisors and licensed contractors under the Indian Electricity Rules.

Revised.—The variation is small and calls for no comment.

Budget.—The increase is due to an accounting adjustment. The cost of the Electrical Adviser and his establishment used to be adjusted under the head "47- Miscellaneous Departments" but will now be debited here (*vide* page 118 of this book). *Per contra* there is some saving owing to disappearance of charges in connection with the (defunct) Tobacco Duties.

GRANT No. 9

Voted Rs. Nil. ***Charged Rs. 21,92,000***

Total Rs. 21,92,000

17—Interest on works for which capital accounts are kept.

[The figures are in thousands of rupees.]

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Minor heads.	Old head—14—Interest on works for which capital accounts are kept—Reserved		New head—17—Interest on works for which capital accounts are kept										
	Actuals		Actuals, 1937-38.	Budget Estimate, 1938-39			Revised Estimate, 1938-39			Budget Estimate, 1939-40			Total demand for grant.
	1935-36	1936-37		Voted	Charged	Total	Voted	Charged	Total	Voted	Charged	Total.	
	Rs.	Rs	Rs	R	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs.
1. Irrigation	8,46	8,79	9 03		9 11	9,11		9 10	9 10		9 11	9,11	
2. Navigation, Embankment and Drainage Works	13,59	12,91	12,87		13,59	13 59		12,81	12,81		12 81	12 81	
Total	22,05	21,70	21,90		22 70	22,70		21 91	21 91		21 92	21 92	

The expenditure under this head is merely a *pro forma* account to show the interest liabilities on Irrigation expenditure under the heads "19" and "68" Irrigation. The interest is calculated at 3 3252 per cent on the total outlay up to 31st March 1917 and at 5 per cent thereafter up to the end of 1936-37. From 1st April 1937 interest has been calculated at 3 per cent.

Revised.— The decrease is due to a change of classification transferring the Grand Trunk Canal to the list of works for which capital accounts are not kept.

GRANT No. 10

(Major Head XVII—Working Expenses and "18")

Voted Rs. 34,00,000 *Charged Rs. 3,87,000*

Total Rs. 37,87,000

	Voted.	Charged.	Total.
XVII—Irrigation—Working Expenses ..	13,58,000	1,46,000	15,04,000
18—Other revenue expenditure, etc. ..	20,42,000	2,41,000	22,83,000
	34,00,000	3,87,000	37,87,000

18—Other revenue expenditure financed from ordinary revenues.

[The figures are in thousands of rupees.]

ges 100 103 ril timate.

Minor heads.	Old head 15—Other Revenue Expenditure financed from Ordinary Revenues—Irrigation Department		New head 18—Other revenue expenditure financed from ordinary revenues.										
	Actuals		Actuals, 1937-38	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
	1935-36.	1936-37		Voted.	Charged	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works.													
Works ..	.	.	2	18	.	18	10		10	21	..	21	21
Extensions and Improvements—Works .		.	.	.	..	.	..	.	.	.	..	..	..
Maintenance and Repairs	1	2	2	2	.	2	1	.	1	1	..	1	1
Establishment .	1	2	3	6	2	8	5	2	7	7	3	10	7
Tools and plant .				.	.	.	..		..	.	..	..	..
Suspense ..	.			.	..		..	..	..		..	..	..
Total	2	4	7	26	2	28	16	2	18	29	3	32	29
Miscellaneous Expenditure—													
Establishment ..	28	59	1,07	64	6	70	1,48	15	1,63	34	13	47	34
Tools and Plant ..	1	2	4	7	..	7	6		6	1	..	1	1
Other charges ..	31	66	49	1,64	.	1,64	28		28	50	..	50	50
Suspense ..	..		.	.	..	..	..	..	..	..	..	..	..
Grants-in-aid ..		.	.	.	.	..	..	.	..	..	..	..	..
Charges in England .	..	.	2				.	..	..	.	..	..	..
Total .	60	1,27	1,62	2,35	6	2,41	1,82	15	1,97	85	13	98	85
Total A—Irrigation Works	62	1,31	1,69	2,61	8	2,69	1,98	17	2,15	1,14	16	1,30	1,14
B—Navigation, Embankment and Drainage Works.													
Works .. .	20	15	..	58	..	58	1,41	..	1,41	1.91	..	1,91	1,91
Extensions and Improvements—Works ..	30	..	1	1	..	1	. 2	..	2	2	..	2	2
Maintenance and Repairs	5,29	5,39	4,49	5,84	..	5,84	6,93	..	6,93	5,90	..	5,90	5,90
Establishment ..	5,04	4,65	4,48	3,45	1,19	4,64	3,66	1,47	5,13	4,43	1,70	6,13	4,43
Tools and plant ..	22	18	22	15	..	15	19	..	19	25	..	25	25
Suspense	15	—2,19	—10	—4	..	—4	1	..	1	—2	..	—2	—2
Deduct—English cost of stores	..	2	..	..	..	..	..	..	..	..	..	..	..
Charges in England ..	..	.	25	..	..	..	..	..	..	..	..	..	..
Total ..	11,20	8,16	9,35	10,07	1,19	11,26	12,22	1,47	13,69	12,49	1,70	14,19	13,69

[The figures are in thousands of rupees.]

Minor heads	Old head 15—Other Revenue Expenditure financed from Ordinary Revenues—Irrigation Department.		New head 18—Other revenue expenditure financed from ordinary revenues.										
	Actuals.		Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant
	1935-36.	1936-37.		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—Navigation, Embankment and Drainage Works—*concld.*													
Establishment under Collectors for collection of revenue on account of Zemindari embankments under the contract system ..	8	9	17	20		20	21		21	15		15	15
Miscellaneous expenditure—													
Establishment ..	10	24	14	10	3	13	11	4	15	9	4	13	9
Tools and plant .	1		1	1	..	1	1	..	1	1	..	1	1
Other charges .	9	17	15	25	..	25	26	..	26	24	..	24	24
Grants-in-aid ..	2	2	3	2,62	..	2,62	14	..	14	3,04	.	3,04	3,04
Grants-in-aid—Grants and subventions to scheme for rural reconstruction from Provincial revenues ..				..			.			5	..	5	5
Expenses out of grant from Central Government for economic development and improvement of rural areas—													
(i) Minor drainage and flushing scheme ..	.	..	..	51		51	.	..	..		..	..	..
(ii) Improvement of existing village Communication including existing water-ways	.		..	50		50	.	..	..	..	.	..	..
Expenses out of grant received from public bodies for rural reconstruction schemes—													
(i) Minor drainage and flushing schemes	.	.	.	25	.	25	..	..	.	..	..	..	..
(ii) Improvement of existing village communications including existing waterways . .			.	10		10		.		..	..	..	..
Expenses out of the grant from Central Government and of the local contributions received for economic development and improvement of rural areas—													
Grants-in-aid toward—													
(a) Minor drainage and flushing schemes (1st grant) ..	..	..	..	..	..	.	42	..	42	41	..	41	41
(b) Improvement of existing village communications including existing waterways (2nd grant) ..	..	..	..	.	.	..	1,25	..	1,25	1,30	..	1,30	1,30
Deduct—English cost of Establishment ..	48	34	..	..	..	..	..	..	..	..	..	..	..
Charges in England ..	..		1		77	84	2	72	74	..	51	51	..
Total ..	−27	10	34	4,41	80	5,21	2,21	76	2,97	5,14	55	5,69	5,14
Total B—Navigation, Embankment and Drainage Works ..	11,01	8,35	9,66	14,68	1,99	16,67	14,64	2,23	16,87	17,78	2,25	20,03	17,78
Reserve for maintenance and repairs ..	..	..	..	1,50	..	1,50	..	..	..	1,50	..	1,50	1,50
Grand Total of A and B	11,63	9,66	12,55	18,79	2,07	20,86	16,62	2,40	19,02	20,42	2,41	22,83	20,42
Add—Working expenses	13,63	15,50	14,01	14,94	1,72	16,66	12,88	1,33	14,21	13,58	1,46	15,04	13,58
Deduct—Amount financed from Famine Relief Fund	..	..	..	..	..	..	..	..	..	..	..	..	..
Net amount charged to ordinary revenue	25,26	25,16	26,56	33,73	3,79	37,52	29,50	3,73	33,23	34,00	3,87	37,87	34,00

Works, Extensions and Improvements.—The provisions are :—

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
A—Irrigation	17,500	9,500	21,000
B—Navigation	58,700	1,43,400	1,92,800
Total	76,200	1,52,900	2,13,800

Details of these estimates will be found in Appendix A in this book.

A—Irrigation.—The decrease in the Revised is due to non-execution of the works relating to the Kalindi Bundh scheme in Bankura.

The next year's estimate includes 15,000 for the following new schemes :—

Flushing the Kana More river	5,000
Jhargram Irrigation Scheme	10,000
Total ...	15,000

B—Navigation.—The increase in the Revised is due to the fact that expenditure in connection with the following schemes which had been originally provided under "A—Irrigation—Miscellaneous expenditure—Other charges" has been adjusted under this head :—

Satkhira Khal	10,000
Bhairab Scheme	40,000
Flood protection on the right bank of the Damodar river	40,000

The increase is counterbalanced to some extent by the substitution for two schemes, Bhaimara Khal in Nadia and Kinoo Sarkar's Jola in Pabna, of two cheaper schemes (Jaliabari Khal and Bhatui) at a smaller cost.

The Budget includes 41,300 for new schemes as detailed in the Appendix besides provision for works in progress.

Maintenance and Repairs, Establishment and Tools and Plant.—The variations under this and other Irrigation heads are explained under "XVII—Irrigation."

Other charges.—Expenditure in connection with surveys and the cost of investigation into the condition of khals and rivers, including the cost of gauge readings, is debited to this head. The details are :—

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
A—Irrigation—			
(*i*) Surveys in progress	2,000	1,700	2,000
(*ii*) Engineering survey for Damodar-Hooghly Flushing Irrigation Scheme ..	5,000	..	..
(*iii*) New unforeseen surveys	500	500	500
(*iv*) Soil survey in connection with More Reservoir Project	3,300	..	..
(*v*) Contour Survey and investigation into Irrigation Schemes	1,52,500	25,800	47,000
B—Navigation—			
(*i*) New unforeseen surveys ..	4,000		4,000
(*ii*) Survey of the river Hooghly between Kalna and Swarupganj	1,900	25,100	..
(*iii*) Surveys in progress including 10,000 for gauge and hydraulic observation ..	19,400		19,700
(*iv*) Survey in connection with the Bhairab Scheme and the tortuosity of rivers ..	..	1,100	..
Total ..	1,88,600	54,200	73,200

Grants-in-aid.—The decrease in the Revised is due to non-utilisation of the provision of 2,50,000 for contribution towards the Waterways Board. The details of the Budget are :—

(*i*)	Contribution towards the Waterways Board ...	2,50,000
(*ii*)	Contribution to the Central Bureau ...	2,500
(*iii*)	Contribution towards the Central Irrigation and Hydrodynamic Research Station	6,500
(*iv*)	Contribution to the District Board, Midnapore, for the construction of the Satmile Bridge ...	25,000
(*v*)	Contribution to the Eastern Bengal Railway for the construction of the Ultadanga Bridge ...	20,500
	Total ...	3,04,500

GRANT No. 10

Voted Rs. Nil *Charged Rs. Nil.*

Total Rs. Nil

19—Construction of Irrigation, Navigation, Embankment and Drainage Works.

[The figures are in thousands of rupees.]

ge 104, Civil timate.

Minor heads.	Old head 16—Construction of Irrigation, Navigation, Embankment and Drainage Works—B—Financed from Ordinary Revenue—Reserved.		New head 19—Construction of Irrigation, Navigation, Embankment and Drainage Works.										
	Actuals		Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39			Budget Estimate, 1939-40.			Total demand for grant.
	1935-36.	1936-37.		Voted.	Charged.	Total.	Voted.	Charged.	Total	Voted.	Charged.	Total.	
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works—Productive.													
Works ..	..	..		..	.	..	..	.	.	..	..	.	..
Establishment ..	..	..		..	..	..	..	..	..	.	.	..	..
Tools and plant ..	.	..		..	..	..	..		.	..	..	..	..
Total .	..	..		..		..		..	.	..	..	..	..
B—Navigation, Embankment and Drainage Works—Unproductive.													
Works ..	4	2	3	.	.	..	2	.	2	..		.	..
Establishment ..	2	1	2	..	..	..	1	1	2	.	..	..	..
Tools and plant ..	..	.	..	.	..	..	.	.	.		.	..	..
Suspense ..	.	..	.	..	..	..	..	.	..	..	..	.	..
Deduct—Receipts and recoveries on capital account.	..	3	..	4	..	4	1		1	.	..	..	..
Total ..	6	..	5	−4	..	−4	2	1	3		..	..	..
Grand Total ..	6	..	5	−4	..	−4	2	1	3	..	..	..	..

Capital expenditure on projects for which capital accounts are kept is adjusted under this head in cases in which such capital expenditure is met by appropriation from current revenue as opposed to appropriation from loans. Expenditure of this nature on the Midnapore Canal, the Hijli Tidal Canal, the Calcutta and Eastern Canals, the Sundarbans Steamer Route and the Madaripur Bil Route is debited to this head.

GRANT No. 10

Voted Rs. 14,000 *Charged Rs. 1,000*

Total Rs. 15,000

68—Construction of Irrigation, Navigation and Drainage Works.

[The figures are in thousands of rupees.]

Pages 429-430, Civil Estimate.

Minor heads.	Old head 55—Construction of Irrigation, Navigation, Embankment and Drainage Works (not charged to Revenue)—Reserved.		New head 68—Construction of Navigation, Embankment and Drainage Works.										
	Actuals		Actuals, 1937-38.	Budget Estimate, 1938-39			Revised Estimate 1938-39			Budget Estimate, 1939-40			Total demand for grant.
	1935-36.	1936-37		Voted.	Charged	Total	Voted	Charged	Total.	Voted	Charged.	Total.	
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs
A.—Irrigation Works.													
(a) Productive—													
Works	85	49	42	23		23	34	.	34	8		8	8
Extraordinary replacements.	3,33	6,15	1,80	4		4		.	.	.		.	.
Establishment	1,03	1,25	72	10	7	17	24	7	31	6	1	7	6
Tools and plant	.	4	2	1		1	1		1	.		.	..
Suspense ..	−5							..	..	..	..	..	..
Deduct—Receipts and recoveries on capital account.		1	27			.	.	.	..	..	.	..	..
Interest Account—Damodar Canal.	.		..				.	.		.	.	..	..
Charges in England .			3							..		.	..
(b) Unproductive—													
Works on capital account			.						.			..	..
Establishment						.		.	.	.	.		..
Tools and plant ..	.	.	.	.			.	..	..	.		..	..
Deduct—Receipts and recoveries on capital account.			.	.	.		.	..	.	..	..	..	..
Total	5,16	7,92	2,72	38	7	45	59	7	66	14	1	15	14
B.—Navigation, Embankment and Drainage Works.													
(a) Productive—													
Works	5	.							.	..	..	.	..
Establishment	4								.	..	..	.	..
Tools and plant ..	.	..				.			..	.	.	..	..
Suspense ..	..	..		..			.	..			.	..	..
Deduct—Receipts and recoveries on capital account.	12		..				.	..			.		..
Charges in England ..	.	..	..				..	..	..	..	..	..	..
Total ..	−3	..	..	..	..	..	..	..	..	..	..	..	

Minor head	Old head 55—Construction of Irrigation, Navigation, Embankment and Drainage Works (not charged to Revenue)—Reserved		New head 68—Construction of Navigation, Embankment and Drainage Works.										
	Actuals		Actuals, 1937-38.	Budget Estimate, 1938-39			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
	1935-36.	1936-37		Voted.	Charged	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
B.—Navigation, Embankment and Drainage Works.—concld.													
(*b*) Unproductive—													
Works ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Establishment ..	.	..	..	..	..	..	..	..	..	..	..	..	..
Tools and plant .	.	..	..	..	..	..	..	..	..	..	..	..	..
Suspense	..	..	..	..	..	..							
Deduct—Receipts and recoveries on capital account	1	5	67	95	..	95	95	..	95	59	..	59	..
Charges in England			..	..	..	..	..	..	..	..	..	..	..
Total .	—1	—5	—67	—95	..	—95	—95	..	—95	—59	..	—59	..
Total A and B	5,12	7,87	2,05	- 57	7	—50	—36	7	29	--15	1	—44	..
Deduct— Amount financed from famine relief grants	.	.	..	.	..	..	..	..	..	..	..	..	..
Amount financed from ordinary revenues ..	.	..	..	..	..	..	..	..	..	..	..	..	..
Add—Repayment of capital expenditure charged to ordinary revenues	.		..		..	..	..	..	..	..	..	..	..
Grand Total	5,12	7,87	2,05	—57	7	—50	—36	7	—29	—45	1	—44	14

A—Irrigation—

Works.—The provision is for the construction of a new office for the Executive Engineer of the Damodar Canal Division at Burdwan. The increase in the Revised is due to inclusion of provision for cost of land acquisition.

Extraordinary Replacements.—The provision in the Budget was not required as the work was completed last year.

B—Navigation—Unproductive—Receipts and Recoveries on Capital Account.—The provision in the Revised represents the recovery of hire charges payable by the Calcutta Corporation for the loan of the dredger "Ronaldshay" which is being used by the Corporation for excavating the storm water channel between Bantola and Kulti.

Next year the dredger "Burdwan" will be hired by the Calcutta Corporation for the maintenance of the existing drainage outfall channels.

Actuals, 1935-36 and 1936-37.

19—Interest on Ordinary Debt.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.	
	1935-36.	1936-37.
	Rs.	Rs.
1. Interest payable to Central Government on advances in respect of Irrigation capital expenditure . .	4,26	4,26
2. Interest payable to Central Government on other advances	34,75	34,93
Total . .	39,01	39,19
Deduct—Interest transferred to Commercial Departments, 14—Interest and 55—Irrigation	22,05	21,70
Deduct—Interest on forest capital outlay . .	61	62
Deduct—Interest portion of equated payments on account of the commuted value of pensions charged to revenue . .	38	81
Total . .	23,04	23,13
Net Total . .	15,97	16,06

This head was abolished with effect from 1937-38 The new head "22—Interest on debt and other obligations" has taken its place.

Actuals, 1935-36 and 1936-37.

20—Interest on other obligations.

[The figures are in thousands of rupees.]

Minor head.	Actuals.	
	1935-36.	1936-37.
	Rs.	Rs.
Interest on miscellaneous accounts	..	4

This head was abolished with effect from 1937-38. The new head "22—Interest on debt and other obligations" has taken its place.

GRANT No. 11

Voted Rs. 5,000 *Charged Rs. 19,06,000*

Total Rs. 19,11,000

22—Interest on Debt and other obligations.

[The figures are in thousands of rupees.]

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Minor heads.	Actuals, 1937-38	Budget Estimate, 1938-39			Revised Estimate, 1938-39			Budget Estimate, 1939-40.			Total demand for grant.
		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.
A.—Interest on ordinary debt—Rupee debt.											
Interest, etc., on permanent debt.	..	..	.	..	..	..	.	..	3,00	3,00	..
Interest on temporary loans taken from the Reserve Bank	.	.	..	..	..	3	3	.	3	3	..
B.—Interest on unfunded debt—State Provident Funds.											
Interest on General Provident Fund.	14,29	..	15,03	15,03	..	14,95	14,95	..	15,52	15,52	..
Interest on I. C. S. Provident Fund.	85	..	93	93		83	83	..	91	91	..
Interest on I. C. S. (non-European Members) Provident Fund.	7	..	8	8	..	7	7	..	8	8	..
Interest on Contributory Provident Fund.	60	..	63	63	..	63	63	..	67	67	..
Interest on other miscellaneous Provident Funds.	6	..	7	7		2	2	..	2	2	..
C.—Interest on other obligations.											
Miscellaneous	1	1	3	4	7	60	67	5	10	15	5
Total ..	15,88	1	16,77	16,78	7	17,13	17,20	5	20,33	20,38	5
D.—Transfers to other accounts.											
1. *Deduct*—(1) Interest transferred to Commercial Department—											
Irrigation Department.	21,90	..	..	..	..	..	..	..	..	..	..
2. *Deduct*—(2) Interest portion of equated payments on account of commuted value of pensions.	1,44	..	1,36	1,36	..	1,36	1,36	..	1,27	1,27	..
Total ..	23,34	..	1,36	1,36	..	1,36	1,36	..	1,27	1,27	..
Net Total ..	—7,44	1	15,41	15,42	7	15,77	15,84	5	19,06	19,11	5

A—Interest on Ordinary Debt.—The provision of 3,000 in the Revised and Budget represents interest on Ways and Means advances from the Reserve Bank of India. The provision of 3,00,000 in the Budget represents interest, discount, brokerage and incidental charges in respect of a loan of one crore which is proposed to be raised.

B—State Provident Funds.—The expenditure booked here represents the interest to be credited to the accounts of depositors to the various Provident Funds maintained by the Provincial Government.

C—Interest on other obligations.—This represents interest on revenue refunded to parties in certain cases. The increase in the Revised is due to unanticipated refunds under Court decree.

Actuals, 1935-36 and 1936-37.

22—General Administration.

Reserved.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.	
	1935-36.	1936-37.
	Rs.	Rs.
Salary of the Governor	1,20	1,20
Sumptuary allowance of the Governor	25	25
Staff and household of the Governor	4,70	4,45
Expenditure from contract allowance	1,00	1,01
Tour expenses	76	90
Executive Council	2,80	2,94
Legislative Council	1,91	1,51
Elections for Indian and Provincial Legislatures	2,14	7,18
Civil Secretariat	13,07	12,89
Board of Revenue	1,51	1,56
Local Fund Audit Establishment	2,63	2,74
Commissioners	4,37	4,51
District Administration	85,34	84,10
Other establishments	65	1,72
Discretionary grants by His Excellency the Governor, Commissioners and District Officers	86	86
Miscellaneous	1	..
Cost of stores purchased in England	..	..
Loss by exchange on English transactions	—3	—3
Total ..	1,23,17	1,27,79

Transferred.

Ministers	2,19	2,18
Civil Secretariat	3,85	4,00
Loss by exchange on English transactions	..	..
Total ..	6,04	6,18
Grand Total ..	1,29,21	1,33,97

This head was abolished with effect from 1937-38. The new head "25—General Administration—General Administration" has taken its place.

GRANT No. 12

Pages 106 -157. Civil Estimate.

Voted Rs. 1,19,29,000 *Charged Rs. 39,30,000*

Total Rs. 1,58,59,000

25—General Administration.—General Administration.

[The figures are in thousands of rupees.]

Minor heads.	Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
		Voted	Charged.	Total.	Voted	Charged	Total.	Voted.	Charged	Total.	
	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
alary of the Governor ..	1,20	..	1,20	1,20	..	1,20	1,20	.	1,20	1,20	..
umptuary allowances of the Governor.	25	.	25	25		25	25		25	25	..
taff and household of the Governor.	3,25	..	3,73	3,73	.	3,72	3,72	..	3,55	3,55	..
ecretarial staff of the Governor	77	..	95	95	.	1,04	1,04	..	1,03	1,03	..
xpenditure from contract allowanecs	1,00	..	1,00	1,00	..	1,00	1,00	..	1,00	1,00	..
our expenses	83	..	90	90		90	90	.	1,32	1,32	..
xecutive Council ..	22	.	.	.	..		.	..	..	..	..
linisters	3,97	57	3,96	4,53	53	3,93	4,46	58	4,26	4,84	58
rovincial Legislative Assembly	7,24	10,87	.	10,87	8,41	..	8,41	8,60	..	8,60	8,60
rovincial Legislative Council ..	1,75	2,45	..	2,45	2,44	..	2,44	2,58	..	2,58	2,58
egislative Council Department	4	..	.	..		..	.	..	..	..	..
lection for Legislatures ..	1,17	20		20	13	..	13	5,10	4	5,14	5,10
vil Secretariat	18,14	14,74	5,97	20,71	15,59	5,81	21,40	16,67	5,64	22,31	16,67
ublic Service Commission ..	92	.	1,29	1,29	.	1,17	1,17		1,40	1,40	..
oard of Revenue	1,51	79	75	1,54	77	73	1,50	80	74	1,54	80
ocal Fund Audit Establishment	2,85	2,86	.	2,86	2,65	.	2,65	2,83	..	2,83	2,83
ommissioners	4,26	2,31	1,95	4,26	2,32	1,94	4,26	2,33	1,97	4,30	2,33
istrict Administration—											
General Establishments ..	77,10	66,61	10,12	76,73	66,47	10,88	77,35	65,35	11,63	76,98	65,35
Subdivisional Establishments	6,39	6,34	4	6,38	6,47	5	6,52	6,64	5	6,69	6,64
Other Establishments ..	8,57	65	..	65	62	..	62	2,34	..	2,34	2,34
Works	..	..	..	..	..		..	.	..	..	..
iscellaneous—											
Discretionary grant by heads of provinces, etc.	1,04	1,05	1	1,06	2,06	1	2,07	4,02	5	4,07	4,02
Miscellaneous	20	18	1	19	18	1	19	22	1	23	22
Charges in England ..	7,15	1,34	5 14	6,48	1,17	5,11	6,28	1,23	5,16	6,39	1,23
Lump provision for reorganization of establishments of Commissioners, District and Subdivisional offices.	..	1,12	..	1,12	..	..	..	..	..	..	..
Total ..	1,49,82	1,14,08	37,27	1,51,35	1,09,81	37,75	1,47,56	1,19,29	39,30	1,58,59	1,19,29

List of Original Works.

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1938		Budget provision, 1938-39.		Probable expenditure in 1938-39		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs.
General Administration.										
Works-in-progress.										
Additions and alterations to Government House at Darjeeling	..	14	..	..	..	..	..	1	..	13
Reserve for works in connection with Government Houses.	..	..	..	..	..	31	..	31	..	25
Minor works for Barrackpore Government House.	..	..	..	..	..	3	..	3	..	3
Reserve for Minor Works, Secretariat, Writers' Buildings.	..	..	..	..	2	..	3	..	3	..
Construction of buildings for the Legislative Council (Upper House).	1,00	..	..	..	1,00	..	..	..	..	..
Works in connection with the removal of the headquarters of the Noakhali Subdivision to Maijdi in the district of Noakhali.	..	..	..	..	(A)1,50	..	1	..	..	..
Construction of a building in the Army Clothing Site at Alipore for accommodation of several permanent offices.	5,33	..	1,66	..	1,50	..	2,25	..	1,42	..
Construction of a residence for the Collector of Rangpur.	60	..	21	..	33	..	36	..	..	..
Construction of a new subdivisional headquarters at Madaripur.	5,40	..	30	..	1,60	..	81	..	1,26	..
Electric installation in the Magistrate's Court, etc. at Mymensingh.	11	..	10	..	2	..	1	..	..	..
Establishment of a landing ground for Ambulance Aeroplane at Mymensingh	22	..	5	..	20	..	5	..	12	..
Construction of sub-treasury building at Bongaon in the district of Jessore (Minor Work.)	10	.	3	..	5	..	5	..	..	..
Construction of sub-treasury building at Bagerhat in the district of Khulna. (Minor Works).	9	.	2	..	6	..	5	..	..	..
Construction of sub-treasury building at Perojpur in the district of Bakarganj.	17	..	2	..	17	..	14	..	..	..
Construction of sub-treasury buildings at Contai.	13	..	..	..	10	..	12	..	..	..
Construction of sub-treasury buildings at Balurghat.	14	..	..	..	11	..	11	..	..	..
Construction of sub-treasury buildings at Thakurgaon.	14	..	1	..	11	..	11	..	..	..
Construction of sub-treasury buildings at Naogaon.	12	..	4	..	10	..	8	..	..	..
Construction of a Subdivisional Court building with outhouses at Kalimpong.	64	..	1	..	62	..	35	..	20	..

(A) Abandoned.

Description of works.	Sanctioned Estimate		Expenditure to 31st March 1938		Budget provision, 1938-39		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted	Charged.	Voted.	Charged.	Voted.	Charged.	Voted	Charged.
1	2	3	4	5	6	7	8	9	10	11
General Administration—*contd.*	Rs.	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs.
Work-in-progress—*contd.*										
New sub-treasury building Diamond Harbour (Minor Works).	9		..	..	9	..	9	..	..	..
Residence for the Subdivisional Officer, Bagerhat, Khulna.	18	..	.	.	8		2	..	14	..
Subdivisional Court building, Rampurhat.	13	..	..	.	8	.	2		8	..
Court Rooms at Katwa ..	13	.	.	.	8	.	2	..	11	..
Subdivisional Court, Asansol	13				12	.	3	..	10	..
Racks in the Record Room of the Bankura Collectorate.	18	.	.	.	18	..	14	..	5	..
Residence for the Subdivisional Officer, Jamalpur	22		.		8	..	1	..	12	..
Subdivisional Court building at Narayanganj.	36				20		5	..	30	..
Extension of Mymensingh Collectorate building for accommodation of the Police Office	36	.			30		25	..	10	..
Construction of sub-treasury strong room and guard room at Tangail.	15	..		.	6		.	.	10	..
Circuit House at Pabna	41	.		.	38	..	14	..	27	..
Subdivisional Court building, Balurghat	20	..	.	..	20		2		11	..
Subdivisional Court building, Brahmanbaria	25		.		22		5		20	..
Construction of sub-treasury guards' barrack, Brahmanbaria.	14	..	..	.	14	.	14	..	..	..
Construction of sub-treasury building, Rangamati (Minor Work)	.	13	.			11		10	..	..
Construction of a new Sadar treasury building, Comilla	39				39	.	17	.	5	.
Construction of a new residence for the Subdivisional Officer, Jhenidah.	16	.	.				2	..	14	..
Additional Minor Works grant of Commissioners.		..		.	1,28	..	1,28	..	..	.
Additional Minor Works grant, Chittagong Hill Tracts.	..	..	.	..	.	8	..	8	..	..
Reserve for Minor Works grant of the Commissioners of Divisions.	..	..	..	..	70	2	70	2	70	..
Total—Works-in-progress ..	17,67	27	2,46	..	12,07	55	7,69	55	5,60	41

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1938.		Budget provision, 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
General Administration —*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
New Works.										
Repairs and alterations to the Nazarenee Mission buildings at Kishoreganj for Subdivisional Officer's Court and office.	18	..	..	..	..	..	..	..	18	..
Construction of Subdivisional Court buildings, Bhola.	45	..	..	..	..	..	..	..	45	..
Purchase of "Hastings House," Midnapore, for Collector's residence.	48	..	..	..	..	..	..	..	48	..
Minor works.										
Installation of admiralty type water-tight plugs on the roof of the Bengal Legislative buildings for the purpose of illumination.	1	..	..	..	..	..	..	..	1	..
Conversion of two clerks' quarters at Rangamati into quarters for Sub-Deputy Collector, Bohmong.	..	1	..	..	..	..	..	..	..	1
Installation of electric lights and fans in Government buildings.	28	..	..	..	..	..	..	..	28	..
Construction of new hajat for under-trials, subdivisional office at Asansol	7		..	..	..	..	..	..	7	..
Witness-shed at Arambagh	4	..	..	..	..	..	..	..	4	..
Extension of the existing lock-up of Howrah Police Office in Howrah Court	3	.	..	..	..	..	..	..	3	..
Total—New Works ..	1,54	1	..	..	.	..	..	..	1,54	1
Total	19,21	28	2,46	..	12,07	55	7,69	55	7,14	42

Revised.—A supplementary grant of 1,00,000 was taken under "Civil Secretariat" for the constitution of a separate Publicity Department, making the total amount available for expenditure 1,52,35,000. Against this the Revised is placed at 1,47,56,000, meaning savings to the extent of 4,79,000.

The main variations are :—

(*a*) A decrease of 2,46,000 under "Provincial Legislative Assembly" due to savings on account of shortening of the session in July and absence of a session in November.

(*b*) A decrease of 31,000 under "Civil Secretariat" due mainly to smaller expenditure on Publicity.

(*c*) A decrease of 2,36,000 in the provisions for District and Subdivisional establishments owing mainly to savings under Landlords' fee establishment (amendment of the Tenancy Act) and non-utilisation in full of the provision of 1 lakh for emergency recruitments to the Bengal Civil Service and Bengal Junior Civil Service.

(*d*) An increase of 1,00,000 under "Discretionary grant by heads of provinces, etc.". District Officers have been given enlarged discretionary grants for rural reconstruction work.

Budget.—The increase is due mainly to the following items :—

(1) Revision of electoral rolls	5,01,000
(2) Enlarged grants to District Officers for Rural Reconstruction Work ..	2,00,000
(3) Reorganisation of the Rural Reconstruction Department	1,92,000
(4) Transfer of provision for the Governor's river tours from " Ports and Pilotage " to " General Administration"	42,000
(5) Grant to the " Azad "	30,000
(6) Provision for an additional Minister for 12 months in 1939-40 against 4 months in 1938-39	20,000
(7) Provision of free legal advice to aboriginals	8,000
(8) Staff for the Home (Records) Department	9,100
(9) Watch and Ward staff for the Legislative Assembly and Council Departments	3,400
(10) Grant to the Salvation Army	4,000
(11) Rewriting Tauzi Rolls in Mymensingh	2,100
(12) Purchase of an elephant for the use of the Subdivisional Officer, Cox's Bazar	1,800
	10,13,400

GRANT No. 13

Voted Rs. 21,12,000 *Charged Rs. Nil*

Total Rs. 21,12,000

25—General Administration—Debt Conciliation.

Pages 158-159. Civil Estimate.

[The figures are in thousands of rupees.]

Minor head.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Other establishment —										
Debt Conciliation Board ..	24,45	18	24,63	12,00	9	12,09	21,12	..	21,12	21,1

This new head of demand has been opened for the purpose of exhibiting separately the expenditure on Debt Conciliation Boards which used to be booked under "Other establishment" in the "25—General Administration Budget." The actuals for 1937-38 were 7,93,000.

Revised.—Fewer Debt Conciliation Boards were established than was expected.

Budget.—It is proposed to establish the full complement of Board next year and to appoint a fourth Deputy Director of Debt Conciliation with necessary staff.

GRANT No. 14

Voted Rs. 74,09,000

Charged Rs. 28,44,000

Total Rs. 1,02,53,000

27—Administration of Justice.

[The figures are in thousands of rupees.]

Pages 160-182, Civil Estimate.

Minor heads.	Old head—24—Administration of Justice—Reserved.		New head—27—Administration of Justice.										
	Actuals.		Actuals, 1937-38	Budget Estimate, 1938-39			Revised Estimate, 1938-39			Budget Estimate, 1939-40.			Total demand for grant.
	1935-36	1936-37		Voted	Charged	Total	Voted	Charged	Total	Voted.	Charged.	Total.	
	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.
High Court ..	17,38	17,04	17,00		16,61	16,61		16,87	16,87		16,13	16,13	
Official Receiver, Calcutta,										45		45	45
Official Assignee .	.	.		88		88	81		81	91		91	91
Law Officers ..	6,01	6,02	5,41	5,01	74	5,75	4,85	72	5,57	5,04	74	5,78	5,04
Administrator-General and Official Trustee ..	1,49	1,44	1,46	1,47		1,47	1,16		1,46	1,50		1,50	1,50
Coroner's Court ..	6	6	6	6		6	7		7	6		6	6
Presidency Magistrates' Courts ..	1,86	1,92	1,77	2,05	20	2,25	2,06	20	2,26	2,05	21	2,26	2,05
Civil and Sessions Courts ..	67,30	67,75	69,47	64,62	5,52	70,14	62,04	6,59	68,63	61,05	8,52	69,57	61,05
Courts of Small Causes ..	2,58	2,78	2,65	2,57		2,57	2,63		2,63	2,02	.	2,02	2,02
Criminal Courts ..	32	30	11	12		12	11		11	12		12	12
Pleadership and Muktearship Examination charges	8	7	7	8		8	7	.	7	7		7	7
Charges in England ..	..	.	2,79	28	2,57	2,85	17	2,56	2,73	22	2,84	3,06	22
Loss by exchange on English transactions ..	−1	−2	1										..
Total ..	97,07	97,36	1,01,68	77,14	25,64	1,02,78	74,27	26,94	1,01,21	74,09	28,44	1,02,53	74,09

List of Original Works.

Description of works	Sanctioned Estimate		Expenditure to 31st March 1938		Budget provision, 1938-39		Probable expenditure in 1938-39		Estimated expenditure in 1939-40	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs	Rs.	Rs.
Administration of Justice.										
Works-in-progress.										
Additions to and alterations in the Police Court Buildings, No. 2, Bankshall Street, Calcutta.	54	.	45		2	..	2		4	..
Construction of Courts for 3 Munsifs at Netrakona.	53		.		44		20		24	
Construction of a pucca Civil Court Building at Feni.	44			.	28		14 (A)	.	30	..
Construction of a Munsif's residence at Meherpur.	20	..			8		6	..		..
Construction of a new court building for the two Munsifs and certain additions to and alterations in the existing Munsif's Court buildings at Katwa.	20				15			.	10	..
Carried over ..	1,91	..	45		97	..	42	..	68	..

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1938.		Budget provision, 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Administration of Justice— *concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,91	..	45	..	97	..	42	..	68	..
Double-storied Court building for four Sessions Judges, Barisal.	72	.	.	..	15		8	..	47	..
Additional Munsif's Court and office, Bhola.	(B)42	.		..	8	..	..	.	..	..
Additions and alterations to New Judge's Court, Mymensingh.	32	..		.	20	..	10	..	22	..
Construction of single Munsifi at Iswarganj in the district of Mymensingh	33	.	.	..	20	.	10	..	20	..
Construction of fourth Munsif's Court, Patiya.	14	.	.		12	.	1	..	13	..
Munsif's residence, North Raojan.	10	.	.		9	.	5	.	5	..
Double Munsifi, Lakhimpur	14	.	.		11	.	5	..	7	..
Munsif's residence, South Raojan.	12	.	.		10		10	.	1	..
Additions and alterations to Jorabagan Court building.	47	.	39		..	.	8	.	.	.
Munsif's quarters, Diamond Harbour.	15				..		..	..	15	..
Reserve for minor works, District Courts.	..				50	..	50	..	50	..
Reserve for minor works, High Court.					4	.	4	.	4	..
Total- Works-in-progress	4,82	..	84	.	2,56	..	1,53	.	2,52	..
New Works.										
Construction of a single Munsif at Tangail, 3rd Court	20			.	.	..	..	..	4	..
Construction of a Record Room at Bogra	40			.		.	..	.	39	..
Construction of a New Record Room at Hooghly	10	..	..	..	..	..	.	..	10	..
Construction of a New Civil Court Building at Howrah	3,44	.	.	..		..	..	..	2,00	..
Minor Works.										
Installation of electric lights and fans in Government buildings	35	..	..	..	..	..	..	..	35	..
Witness sheds in Civil Courts in Bengal.	75	.	.	..	..	..	..	..	75	..
Total—New Works ..	5,24	..	..	..	..	..	..	..	3,63	..
Total	10,06	..	84	..	2,56	..	1 53	..	6,15	..

(A) Original proposal abandoned in favour of a cheaper project.
(B) Since abandoned.

Revised.—The decrease is mainly under "Civil and Sessions Courts" and is due partly to smaller expenditure under "Pay of officers" and "Pay of establishment" and partly to non-utilisation of the provision for "Special

Tribunal." It is set off to some extent by increased expenditure under "High Court" owing to retention of two additional Judges for the full year instead of for six months as orfginally contemplated.

Budget.—The decrease under "High Court" is due partly to the provision for two additional Judges being made for six months instead of twelve and partly to the expenditure on the Official Receiver, Calcutta, which was hitherto being adjusted under this head, being exhibited under a separate minor head opened for the purpose as a result of the transfer of administrative control over that officer from the High Court to Government.

The increase under "Civil and Sessions Courts", is due mainly to increased provisions under "Pay of Officers" and "Pay of establishment" on the basis of past actuals and to the following new items of expenditure:—

(1) Purchase of additional typewriters for Civil Courts	15,400
(2) Employment of extra temporary staff in Civil Courts to improve disposal of *tamadi* stitutions	5,000
(3) Allowances to jurors and assessors for periods they are detained at headquarters owing to ack of transport facilities	1,000
Total ..	21,400

GRANT No. 15

Voted Rs. 33,73,000 *Charged Rs. 1,42,000*

Total Rs. 35,15,000

28—Jails and Convict Settlements.

Pages 183-201, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—25—Jails and Convict Settlements—Reserved.		New head—28—Jails and Convict Settlements.										
	Actuals.		Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
	1935-36.	1936-37.		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	40,87	38,65	31,20	32,34	1,39	33,73	29,44	1,26	30,70	29,54	1,35	30,89	29,54
Charges on account of persons confined or detained in Jails outside the Province. ..	..	..	5,00			..	18	..	18	10	..	10	10
Jail manufactures ..	3,41	3,69	4,39	3,92		3,92	3,90	..	3,90	4,09	..	4,09	4,09
Charges in England ..	..	..	19	5	9	14	3	17	20		7	7	..
Total ..	44,28	42,34	40,78	36,31	1,48	37,79	33,55	1,43	34,98	33,73	1,42	35,15	33,73

List of Original Works.

Description of works.	Sanctioned Estimate		Expenditure to 31st March 1938		Budget provision, 1938-39		Probable expenditure in 1938-39		Estimated expenditure in 1939-40	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted.	Charged	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Jails and Convict Settlements.	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Works-in-progress.										
Construction of a new Central Jail at Dum Dum and conversion of the Ammunition Factory at Dum Dum to accommodate the Eastern Frontier Rifles.	9,12	..	.	..	2,00	..	46	..	1,00	..
Addition works in the Mymensingh Jail.	10	..	..	.	10	..	6	..	4	..
Construction of male and female warders' barracks in Chittagong Jail	16	.	5	.	9	..	11	..	..	..
Construction of seven family quarters for the Head Warders in the Presidency Jail	17	.		..	15	..	12	..	4	..
Construction of a Hospital in the Pabna Jail	16	.	.	..	18	..	7	..	9	..
Construction of latrines and urinals for the boys of the Reformatory and Industrial Schools at Alipore and provision of sanitary fittings in the attached hospital.	15	..	..	..	(A) 12	..	..	..	..	..
Replacing the wooden palisading in the Midnapore Central Jail by iron palisadding	13	..	8	..	..	..	2	..	..	..
Construction of a temporary Sub-jail at Madaripur in the district of Faridpur.	14	..	..	..	..	..	14	..	..	..
Removal of the Reformatory and Industrial School to a new site at Tollygunge.	6,32	.	..	..	..	..	..	..	2,00	..
Reserve for minor works, Jails.	..	..	..	..	50	..	50	..	50	..
Total—Works-in-progress ..	16,45	..	13	..	3,14	..	1,48	..	3,67	..

(A) The work is in abeyance.

Description of works	Sanctioned Estimate.		Expenditure to 31st March 1938		Budget provision, 1938-39		Probable expenditure in 1938-39		Estimated expenditure in 1939-40.	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs.
New Works.										
Construction of three work-sheds with Raniganj tiled roof at Midnapore Central Jail.	27					..	..	..	27	..
Construction of a barrack for 20 warders and 4 sick warders in Berhampore Jail	13	..		..	..	..	..		13	..
Minor Works.										
Installation of electric lights and fans in Government buildings.	10						..		10	..
Total—New works .	50								50	
Total ..	16,95		13		3,14		1,48		4,17	..

Revised.—The decrease is due to a fall in the number of inmates. The provision against the second head represents an unanticipated adjustment of arrears.

Budget.—The increase is due mainly to the following items of new expenditure :—

(1) Introduction of primary education among the convicts in the Presidency Jail and Midnapore, Dacca and Rajshahi Central Jails	3,416
(2) Appointment of a whole-time Superintendent for Comilla Jail	3,400
(3) Installation of a small hand press in the Borstal School, Bankura, for teaching an additional industry to a certain section of the inmates of the school ..	3 743
(4) Provision of furniture and equipment in Palma Jail Hospital	1,725
(5) Creation of a permanent post of a stenographer and confidential clerk in the office of the Inspector-General of Prisons	640
(6) Provision for 2 officers of the Jail Department or the Indian Civil Service to attend a course of study in Prison Administration in England	560
Total ..	13,484

The provision under the second head is for demolishing certain buildings in the (abolished) Deoli Jail.

GRANT No. 16

Voted Rs. 2,14,55,000 *Charged Rs. 17,89,000*

Total Rs. 2,32,44,000

29—Police

Pages 202-230, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—26—Police.—Reserved. Actuals.		New head—29—Police. Actuals, 1937-38.	Budget Estimate, 1938-39			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
	1935-36	1936-37		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police ..	44,04	43,76	43,67	42,67	1,35	44,02	42,36	1,36	43,72	43,11	1,34	44,45	43,11
Superintendence ..	4,02	4,10	3,99	1,83	2,02	3,85	1,83	2,05	3,88	1,84	2,05	3,89	1,84
District Executive Force .	1,46,88	1,45,02	1,43,96	1,37,72	6,91	1,44,63	1,35,25	6,98	1,42,23	1,41,39	6,99	1,48,38	1,41,39
Police Training Schools ..	1,82	1,80	1,87	1,78	17	1,95	1,73	18	1,91	1,70	17	1,87	1,70
Special Police .	5,46	5,36	5,38	3,45	1,90	5,35	3,51	1,92	5,43	4,22	1,88	6,10	4,22
Railway Police ..	7,66	7,66	3,09	2,41	54	2,95	2,93	55	3,48	2,86	55	3,41	2,86
Criminal Investigation Department ..	17,89	17,68	17,18	16,35	1,28	17,63	15,76	1,21	16,97	15,81	1,27	17,08	15,81
Works ..	1,09	1,43	1,47	1,48	..	1,48	1,65	..	1,65	3,42	..	3,42	3,42
Charges in England ..	..	..	3,60	20	3,49	3,69	21	3,32	3,53	20	3,64	3,84	20
Loss or gain by exchange on English transactions	-2	-2	-2	..	..	..	..	..	..	..	..	..	..
Total ..	2,28,84	2,26,79	2,24,20	2,07,89	17,66	2,25,55	2,05,23	17,57	2,22,80	2,14,55	17,89	2,32,44	2,14,55

List of Original Works.

Description of works	Sanctioned Estimate.		Expenditure to 31st March 1938.		Budget provision, 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police.										
Works-in-progress.										
Construction of certain buildings in the new Reserve Police Lines at Comilla.	45	..	20	..	30	..	22	..	3	..
Construction of a Hospital building with outhouses in the Reserve Police Lines at Comilla.	36	..	24	..	8	..	1	..	3	..
Carried over ..	81	..	44	..	38	1	23	..	6	..

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1938.		Budget provision, 1938-39		Probable expenditure in 1938-39		Estimated expenditure in 1939-40.	
	Voted	Charged	Voted	Charged	Voted	Charged.	Voted.	Charged	Voted	Charged
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.
Brought forward ..	81	..	44	..	38	1	23	.	6	..
Police—*Concld.*										
Work-in-Progress.										
Construction of a barrack for accommodation of the married Gurkhas in the Rangpur Armed Police.	15		1	.	9		13		.	..
Construction of a residence for the Superintendent of Police, Jalpaiguri	25		22		4					
Construction of quarters for officers of Special Branch and Detective Department at Porabazar.	3,02				50		11		1,00	..
Construction of buildings for the New Reserve Police Lines at Comilla.	2,40				36		22		50	..
Construction of buildings for Mohanganj police-station in the district of Mymensingh.	44				1				5	..
Adaptation of portion of the Mental Hospital for the accommodation of the Chowkbazar Section House, Dacca.	28				10		10		13	
Reserve for minor works, Calcutta Police					15		15		15	.
Reserve for minor works, Bengal Police					59	1	59	1	57	3
Total—Works-in-progress	7,35	9	67		2,22	1	1,53	1	2,46	3
New works.										
Reconstruction of Entally Police Section House	1,14	.	.		.		.	.	1,14	..
Construction of buildings at Hijla police-station	27	.							27	.
Construction of quarters for the Subdivisional Police Officers, Serajgunge.	17		.					..	16	..
Acquisition of premises No. 14, Lord Sinha Road, for accommodation of Special Branch of the Calcutta Police.	1,34	.	.				.		1,34	..
Lump provision for Police Buildings.	2,00	..	..	..	..	..	.	..	2,00	..
Minor works.										
Construction of Sub-Inspector's quarters at Lama.	.	5	..	..	.	..	..	..	..	5
Installation of electric light and fans in Government buildings.	16	.	..	.		..	.	..	16	..
Lump provision for minor works.	1,00	..	..	.	..		..	..	1,00	..
Total—New Works ..	6,08	5	..	..	.	.	..	..	6,07	5
Total ..	13,43	5	67	.	2,22	1	1,53	1	8,53	8

Revised.—The saving of 2,75,000 in all is due mainly to retrenchment of temporary forces in the districts and in the Intelligence Branches and to economies in expenditure on travelling allowance and contingencies.

Budget.—Contains a provision of 3,83,000 for grants to local bodies in lieu of receipts, under the Cattle Trespass Act, which used to go direct to them but must now under the "Adaptation" Orders be credited as provincial revenues (for further explanation *vide* the foreword to this book). The balance of the increase is due mainly to the following items of new expenditure :—

(1) Rearmament of the Eastern Frontier Rifles (Bengal Battalion) Dacca with high velocity rifles	69,262
(2) Training of police officers in the use of tear gas	37,451
(3) Grant of passages to sergeants and officers promoted from that rank ..	25,000
(4) Employment of additional staff in Tollygunge Police Section, Calcutta ..	10,378
(5) Entertainment of a second Additional Superintendent of Police for the district of the 24-Parganas	9,421
(6) Creation of an additional post of armed Inspector in the district of the 24-Parganas	4,288
(7) Installation of telephone connections at Sukhiapokri, Mirik and Kalimpong Police Stations in the district of Darjeeling	818
(8) Installation of telephone connections at the office and residence of the Superintendent of Police, Reserve Police Lines, and Kotwali Police Station in the district of Rajshahi	708
(9) Scheme for strengthening the Railway Police at Chittagong for the control of traffic at the station	512
(10) Quinine parades of the Chittagong Hill Tracts Police Force	300
(11) Entertainment of 1 permanent and 2 temporary Deputy Superintendents of Police	10,000
(12) Raising the number of recruitment of probationary Sub-Inspectors from 66 to 100	30,000
(13) Departmental works	2,00,000
Total	3,98,233

GRANT No. 17

Voted Rs. 3,63,000 *Charged Rs. 98,000*

Total Rs. 4,61,000

30—Ports and Pilotage.

[The figures are in thousands of rupees].

Pages 231-238, Civil Estimate.

Minor heads.	Old head- 27—Ports and Pilotage —Reserved.		New head 30—Ports and Pilotage.										
	Actuals		Actuals, 1937-38	Budget Estimate, 1938-39			Revised Estimate, 1938-39			Budget Estimate, 1939-40			Total demand for grant.
	1935-36.	1936-37.		Voted	Charged	Total.	Voted.	Charged	Total	Voted	Charged	Total	
	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs
...rges for pooled launches. ..	3,61	3,29	3,81	4,52	12	4,64	4,43	11	4,54	3,33	12	3,45	3,33
...chase of marine stores	14	12	45		14	14		16	16				
...ts establishments	1,04	1,09	1,01	11	95	1,06	13	91	1,04	14	86	1,00	14
...sidies to steam-boat ...mpanies ..	3	3	3	3		3	1		1	3		3	3
...te yacht establishment	24	18	19		18	18		24	24	..			
...cellaneous ..	3	2	1	1	2	3	1	2	3	1		1	1
...arges in England ..			8	5		5	5		5	12		12	12
...s or gain by exchange	..					..				..			
Total .	5,09	4,73	5,61	4,72	1,41	6,13	4,65	1,44	6,09	3,63	98	4,61	3,63

Revised.—The variation is small and calls for no comment.

Budget.—The decrease is due mainly to the omission of a provision of 70,000 in the current year's revised for the acquisition of the outstanding interest in the property containing the Narayanganj Dockyard and the transfer of charges for the Governor's river tours from this Budget to "General Administration."

GRANT No. 18

Voted Rs. 30,000 *Charged Rs. Nil*

Total Rs. 30,000

36—Scientific Departments.

Page 239, Civil Estimate

[The figures are in thousands of rupees.]

Minor head	Old head—30—Scientific Departments—Reserved		New head—30—Scientific Departments.										
	Actuals.		Actuals, 1937-38.	Budget estimate, 1938-39.			Revised estimate, 1938-39.			Budget estimate, 1939-40.			Total demand for grant.
	1935-36.	1936-37.		Voted	Charged.	Total.	Voted.	Charged	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Donations to Scientific Societies.	29	29	39	30	.	30	30		30	30		30	30
Mines Department ..			.		..		.						.
Total ..	29	29	39	30	..	30	30		30	30		30	30

Donations paid to Scientific Societies are recorded under this head. The details are :—

	Budget estimate, 1938-39.	Revised estimate, 1938-39	Budget estimate, 1939-40.
Grant to the Royal Asiatic Society ..	11,680	11,700	11,680
Grant to the Varendra Research Society ..	2,400	3,000	2,400
Grant to the Dacca Museum ..	3,520	3,700	3,870
Grant to the Darjeeling Museum ..	3,600	3,600	3,600
Grant to Malda Museum ..	..	..	360
Contribution to the Art Gallery and Art Section of the Indian Museum ..	8,000	8,000	8,000
For rounding ..	+800	..	+90
Total ..	30,000	30,000	30,000

GRANT No. 19

Expenditure.

GRANT No. 19

Voted Rs. 1,53,56,000 *Charged Rs. 3,03,000*
Total Rs. 1,56,59,000

37—Education—General.

Pages 240-253, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—31—Education—Transferred. Actuals. 1935-36.	Old head—31—Education—Transferred. Actuals. 1936-37.	New head—37—Education—General. Actuals. 1937-38.	Budget Estimate, 1938-39. Voted.	Budget Estimate, 1938-39. Charged.	Budget Estimate, 1938-39. Total.	Revised Estimate, 1938-39. Voted.	Revised Estimate, 1938-39. Charged.	Revised Estimate, 1938-39. Total.	Budget Estimate, 1939-40. Voted.	Budget Estimate, 1939-40. Charged.	Budget Estimate, 1939-40. Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—University.													
Grants to Universities	9.45	9,56	11,06	5,90	5,50	11.40	5.90	5,50	11.40	12,40	..	12,40	12,40
Government Arts Colleges . { for men / for women .. }	15,76	16,29	16,19	15,09	1,10	16,19	15,04	1,26	16,30	14,83 1,76	87	15,70 1,76	14,83 1,76
Grants to non-Government Arts Colleges { for men . / for women . }	2,73	2,76	2,86	3,99	.	3,99	3,82		3,82	7,70 25	..	7,70 25	7,70 25
Government Professional Colleges (men)	3,74	3,49	3.62	3.39	38	3,77	3.33	32	3.65	3.57	32	3,89	3,57
B—Secondary.													
Government Secondary Schools .. { for boys .. / for girls .. }	13,92	14,16	14.61	14.83	.	14,83	14,73		14,73	12.44 3 01	.	12.44 3,01	12,44 3,01
Government Secondary Schools for boys (in Chittagong Hill Tracts).	..	..	34	.	39	39		40	40		41	41	..
Direct grants to non-Government Secondary Schools { for boys . / for girls }	12.43	12,62	13,77	15,51	6	15,57	15 88	5	15.93	13,69 5,26	5 .	13,74 5.26	13,69 5,26
C—Primary.													
Government Primary Schools for girls	8	8	5	5	..	5	5	.	5	5	.	5	5
Direct grants to non-Government Primary Schools (boys and girls).	3,21	2,82	3,43	3,16	24	3,40	3.14	24	3.38	3.69	24	3,93	3,69
Grants to local bodies for Primary Education (boys and girls.	23,29	23,32	24,07	28,98	.	28,98	28,98		28.98	29.46		29.46	29,46
D—Special.													
Government Special Schools and Training Schools for masters.	10,39	10,45	11.01	12,14	4	12,18	11.22	10	11.32	12,19	2	12,21	12,19
Government Special Schools—Training Schools for mistresses.										67	..	67	67
Direct grants to non-Government Special Schools. { boys, girls and masters / girls and mistresses .. }	3,18	3,24	3,52	4,73	..	4,73	4,72	.	4,72	5,27 41	.. ..	5.27 41	5,27 41

E—GENERAL.														
Direction	2,13	2,26	2,15	1,69	55	2,24	1,65	56	2 21	1,43	46	1,89	1,43
Inspection { Men's branch	11,53	11,69	11,79	11,83	..	11,83	11,78	..	11 78	10,83	..	10,83	10,83
Inspection { Women's branch										1,03		1,03	1,03
Inspection—Men's branch (in Chittagong Hill Tracts) ..	..	..	8		8	8		8	8		9	9	..
Scholarships	2 89	2.96	3,16	3,63	2	3,65	3 52	2	3 54	4,99	2	5,01	4,99
Miscellaneous										4,88	1	4,89	4,88
Youth welfare works under Physical { Director ..										2 29		2,29	2,29
Youth welfare works under Physical { Directress ..	3,16	3,05	3,36	7,44		7,44	11,30		11 80	23		23	23
Expenditure out of the Schedule Castes Education Fund										3 03		3,03	
Deduct—Amount transferred from the Schedule Castes Education Fund.										3 03		3,03	
Rural Reconstruction—Adult Education ..	..	..	..		..		..			13		13	13
Miscellaneous (in Chittagong Hill Tracts)	..	..			2	2	..	2	2		2	2	
Works	14	..		..		..							
Charges in England	..	..	97	1,09	83	1.92	73	52	1 25	1 10	52	1,62	1,10
Loss or gain by exchange .	.	..					..						
Total	1,18,03	1,18,75	1,26,04	1,33 45	9,21	1,42,66	1,35,79	9,07	1 44 86	1 53 56	3,03	1,56 59	1,53,56

List of original works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1938		Budget provision, 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted	Charged.	Voted	Charged	Voted	Charged	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Education—General.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Works-in-progress.										
Establishment of "Purdah College for Girls"	10,75			.	2,00	.	5,40	..	2,00	.
Adaptation of the Christ Church buildings for the accommodation of the Bethune College, Calcutta	80				60		15	..	65	..
Construction of residential quarters for the new European Head Master of Rangamati Government High School.		11				10		10	.	1
Installation of electric lights and fans at the Dacca Collegiate School.	15				15	.	10		4	.
Construction of a building for the accommodation of the junior classes of the Barisal Zilla School	10	..			6		6		2	.
Lump provision for playgrounds in High Schools and High Madrassahs.	25				25		24		..	
Construction of teacher's quarters for Rangamati High School		8		4		2		4		
Construction of quarters for Subdivisional Inspector of Schools, Rangamati		7				2		2		5
Reserve for minor works					45		45		14	..
Total Works-in-progress	12,05	26		4	3,51	14	6,40	16	3,15	6
New Works.										
Construction of building for Eden High School for Girls at Dacca	7,50								2,00	
Minor Works.										
Construction of quarters for 3 Superintendents of hostels attached to Rangamati High English School.	.	10	.			.			.	10
Construction of quarters for clerks of the Rangamati High English School	.	3							.	3
Installation of electric lights and fans in Government buildings	8			.				..	8	.
Total—New Works	7,58	13				.			2,08	13
Total . .	19,63	39		4	3,51	14	6,40	16	5,23	19

Revised.—A supplementary grant of 5,35,000 was taken under the following heads:—

Direct grants to non-Government Secondary Schools—Non-recurring—Building grants	35,000
Miscellaneous—Advancement of education of members of Scheduled Castes	5,00,000
	5,35,000

The total amount available for expenditure was thus 1,48,01,000, against which the Revised is placed at 1,44,86,000 indicating savings to the extent of 3,15,000. These are due mainly to the following causes :—

(1) Saving of 95,000 in the provision for Youth Welfare work owing to delay in initiating the scheme.

(2) Non-utilisation of the provision of 77,000 for the training of teachers for primary schools, the scheme which is still under preparation.

(3) Saving of 67,000 under the head "Expenditure in England" due to the leave programme not being fully worked up to.

(4) Saving of 23,000 in the provision for appointment of an Assistant Physical Directress as the appointment is still pending.

(5) Decrease of 17,000 in the grant to the Dacca Jagannath College owing to improvement in its financial position..

Budget.—As desired by the Legislature, the estimates of expenditure on account of female education have been exhibited separately as far as possible. In some cases, however, as in the case of non-Government Primary Schools which are attended by both boys and girls, such separate exhibition has not been found to be practicable

Another important change in the form of the estimates for 1939-40 is the classification of the annual grant of 5,50,000 which has to be paid to the University of Dacca under Section 47A of the Dacca University Act, 1920. This item was non-voted under the late constitution because of sub-section 3 (*iii*) of Section 72D of the Government of India Act, 1919, which exempted from vote all expenditure "of which the amount is prescribed by or under any law." It continued to be non-voted, (*i e*., "charged") during the first two years of the present constitution by virtue of Section 4 of the India and Burma (Transitory Provisions) Order, 1937 With effect from next year, however, it ceases to be charged and becomes voted (Compare the remarks on similar cases at pages 62, 104 and 123 of this book.)

The estimate for 1939 40 is higher than the Revised by 11,73,000. Out of this 1,60,000 represents provisions on account of schemes postponed in the current year, viz —

(1) 1,37,000 for training of teachers for primary schools.

(2) 23,000 for appointment of an Assistant Physical Directress.

Further additions are 56,000 for grants to Madrassas and 75,000 for Youth Welfare work, both being for extension of schemes initiated in the current year; and there is an increase of 37,000 under "Charges in England" owing to an extensive leave programme and to the creation of two State Scholarships for Indian Women to enable them to study abroad

The balance of the increase is more than accounted for by the following schemes of new expenditure —

(1) Capital grant to the St Xavier's College, Calcutta	1,50,000
(2) Capital grant to the Burdwan Raj College	1,25,000
(3) Grant to the Dacca University for the construction of an additional Muslim Hall	1,00,000
(4) Capital grant to the Karatia College, Mymensingh	67,500
(5) Capital grant to the Karatia College for improvement of Hostel accommodation	6 830
(6) Capital grant to the City College, Calcutta	50,000
(7) Capital grant to the Gokhale Memorial School for Girls	50,000
(8) Capital grants to non-Government Secondary Schools for Boys	35,000
(9) Grant to the Brojo Mohan College, Barisal, for the construction of two Muslim Hostels	29,660
(10) Capital grant to the Maharaja Cossimbazar Pollytechnic Institute	27,000
(11) Capital grant to the Salcha Ishaque Girls' High School at Serajganj	14,720

(12) Capital grant to the P. C. College, Bagerhat	10,000
(13) Capital grant to the Bangiya Sahitya Parishad	5,000
(14) Scheme for Adult Education	13,000
(15) Grant to non-Government Secondary Schools for Girls	1,00,000
(16) Grant to non-Government Secondary Schools for Boys	1,00,000
(17) Purdah College for Girls	71,388
(18) Additional provision for scholarships	80,000
(19) Special stipends for poor and deserving students	60,000
(20) Grant to non-Government Primary Schools for girls in non-School-Board areas	57,600
(21) Additional provision for free primary education in Municipalities under the Biss Scheme	21,204
(22) Grant to reformed-type Madrassas	30,000
(23) Grants-in-aid and building grant to Buddhist Tols	5,000
(24) Grants-in-aid to Sanskrit Tols	10,000
(25) Grant to Visva-Bharati (Santiniketan) in aid of its educational activities ..	25,000
(26) Capital grant to aided schools for equipments in Geography and Elementary Science	24,500
(27) Teaching of Geography and Elementary Science in Government Schools for Boys and for Girls	47,352
(28) Practical training in Astronomy in Government Colleges	10,000
(29) Affiliation of the Islamia College in Geography	6,975
(30) Purchase of library books for the Islamia College	5,000
(31) Appointment of a Professor of Mathematics for the Islamia College ..	1,200
(32) Appointment of part-time lecturer in Bengali for the Islamia College ..	600
(33) Affiliation of the Presidency College in Biology	2,660
(34) Tutorial Classes (in Presidency and Islamia Colleges) for preparing candidates for the All-India Examinations	7,500
(35) Teaching of Arabic, Persian and Urdu in the Bethune College, Calcutta ..	4,700
(36) Creation of a post of an additional lecturer in the S. E. S. at the Rajshahi College	1,000
(37) Creation of a temporary post of lecturer in History for the Chittagong College	1,000
(38) Creation of a post of lecturer in Urdu for the Hooghly Mohsin College ..	1,000
(39) Strengthening of English staff of the College classes attached to the Chittagong Madrassa	1,000
(40) Extension of the Bethune College	9,672
(41) Establishment of Intermediate Classes at the Hooghly Madrassa ..	5,244
(42) Installation of a gas reservoir and a plant for preparation of distilled water in Chittagong College	4,500
(43) Appointment of some temporary Pandit Caligraphists for the Sanskrit College Library	2,400
(44) Capital grant for construction of a room for holding Arabic and Persian Class at the Daulatpur Hindu Academy	1,847
(45) Capital grant for playground attached to the P. C. College, Bagerhat, and A. M. College, Mymensingh	852
(46) Grant to the College Section of Kamrunnessa Girls' School	6,000
(47) Opening of a three-year course leading to B.Sc. degree in Metallurgy at the Bengal Engineering College	2,400
(48) Purchase of new tents and shamianas for the Bengal Engineering College on account of Annual Survey Camp and Pleaders' Survey Training Class..	3,450
(49) Increased consolidated grant for the David Nare Training College	4,950
(50) Lanterns for teaching Geography in certain Government High Schools ..	3,000
(51) Creation of four posts of Physical Instructress in Government High Schools for Girls	2,400
(52) Additional bus charges at the Sakhawat Memorial High School for Moslem Girls	2,040
(53) Appointment of two teachers in Geography for the Sanskrit Collegiate School and the Baraset Government High School	1,800
(54) Installation of electric fans in the Woodburn Middle English School ..	295
(55) Appointment of an additional teacher for the Armanitolla High English School, Dacca	900
(56) Grant to Ananda Asram (High School), Dacca	1,200

(57) Agricultural equipment grants to certain Secondary Schools	4,950
(58) Training of Matriculation girl students prior to their entering Vernacular Training Schools in Dacca Circle	500
(59) Grant to Nari Sikha Mandir (High School), Dacca	2,000
(60) Creation of an additional teacher at the Muslim Female Training School, Calcutta	1,080
(61) Additional grant for conveyance charges of the Muslim Female Training School, Calcutta	600
(62) Appointment of two part-time lecturers in Hindi and Urdu at the Government Commercial Institute	1,200
(63) Opening of an additional section in the Government Commercial Institute ..	3,420
(64) Refresher course for Primary School teachers	2,405
(65) Introduction of training of women Art students	1,800
(66) Grant to the Training Class attached to the Sarojnalini Industrial School, Calcutta	2,400
(67) Grant to the Banipith Girls' (Special) School	2,400
(68) Grant to the Training Class attached to the Vidyasagar Banibhaban ..	2,800
(69) Grant to the Union Christian Training College, Berhampore	5,760
(70) Grant to the Nalanda Bidyabhaban, Calcutta	900
(71) Appointment of a Reader and Secretary to the Bengal Text Book Committee	1,269
(72) Creation of additional special scholarships for Muslims at the Ansanullah School of Engineering	1,200
(73) Passage, etc., in connection with two State Scholarships for Indian Women for the purpose of study abroad	1,120
(74) Practical examination in scientific subjects at the Intermediate Examination of the Dacca Board	1,875
(75) Broadcasting in schools	2,340
(76) Reoragnisation of medical inspection of school children in schools for boys in Calcutta	1,144
(77) Holding of "Education Week"	1,000
Total ..	14,56,308

These gross increases are reduced to a net increase of 11,73,000 by the disappearance of such non-recurring items as the following which figure in the revised :—

Lump grants for the advancement of education of members of Scheduled Castes	5,00,000
Capital grants to the B. M. College, Barisal, Carmichael College, Rangpur, and Feni College, Noakhali	40,000
Capital grant to the Victoria Institution	35,000
Building grant to the Bangiya Sahitya Parishad	25,000
..	6,00,000

GRANT No. 20

Voted Rs. 11,46,800 *Charged Rs. 200*

Total Rs. 11,47,000

Pages 284-290. Civil Estimate.

37—Education—Anglo-Indian and European.

[The figures are in thousands of rupees.]

Minor heads.	Old head 31—Education—Reserved		New head 37—Education—Anglo-Indian and European.										
	Actuals.		Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
	1935-36.	1936-37.		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—Secondary.													
Government Secondary Schools	3,48	3,58	2,85	2,83	..	2,83	2.78		2.78	2.58	..	2,58	2.58
Direct grants to non-Government Secondary Schools ..	2,66	2,77	2,72	2,86	..	2,86	2.81		2 81	3.08		3,08	3.08
C—Primary.													
Direct grants to non-Government Primary Schools ..	3,96	4,03	4.25	4,38		4,38	4 19		4 19	4.44	..	4 44	4,44
Grants to local bodies for Primary Education ..	26	27		..	..								..
D—Special.													
Government Special Schools	78	85	27	28	..	28	23		23	27		27	27
Direct grants to non-Government Special Schools ..	13	13	2	2	..	2	2		2	2	..	2	2
Establishment charges payable to other Governments ..	29	29	..	..	..	..					..	..	..
E—General.													
Inspection	47	45	33	33	..	33	33		33	33	..	33	33
Scholarships	30	29	27	27	..	27	33		33	28	..	28	28
Miscellaneous	4	11	9	10	..	10	10	..	10	10	..	10	10
Works	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England	..	..	12	18	..	18	17	..	17	37	..	37	37
Total ..	12,27	12,77	10,92	11,25	..	11,25	10,96	..	10,96	11,47	..	11,47	11,47

List of original works.

Description of works	Sanctioned Estimate		Expenditure to 31st March 1938		Budget provision, 1938-39		Probable expenditure in 1938-39		Estimated expenditure in 1939-40	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged.
1	2	3	4	5	6	7	8	9	10	11
Education Anglo-Indian and European.										
Works-in-progress										
Construction of a building for use as a Roman Catholic Chapel at the Victoria Boys' School, Kurseong	18	.			..	.	3		14	..
Minor works in connection with Victoria Boys' and Dow Hill Girls' School, Kurseong.					5	.			5	..
Total .	18				.		3		19	

Revised.—The decrease is mainly due to a surrender of 18,000 out of this budget to enable expenditure of an equivalent amount to be met from the Civil Works Budget for construction of a Roman Catholic Chapel for the Victoria Boys School, Kurseong.

Budget.—The main causes of the increase are additional provision in pursuance of the provisions of Section 83 (1) of the Government of India Act, 1935, and the following item of new expenditure :—

Building projects for Anglo-Indian and European Schools .	22,000

The average of the total grants for education in the ten financial years ending on the 31st March 1933 (including grants for capital purposes) was 1,40,06,228. The average of the grants during the same period for the benefit of the European and Anglo Indian communities was 11,30,121. This figure, therefore, is the statutory minimum under section 83 (1).

The total grant for Education as a whole in the 1939-40 Budget is 1,73,67,000, made up as follows :-

Education—General . . .	1,56,59,000
Education—Anglo-Indian and European	11,47,000
Budget of the Department of Communications and Works	5,61,000
Total .	1,73,67,000

Against the statutory minimum of 11,30,121, the total grant for Anglo-Indian and European education in the 1939-40 Budget including grants for capital purposes is 11,66,000, made up as follows :—

Education—Anglo-Indian and European	11 47,000
Budget of the Department of Communications and Works	19,000
Total ..	11,66,000

Actuals, 1935-36 and 1936-37.

32—Medical—Reserved and Transferred.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.	
	1935-36.	1936-37.
	Rs.	Rs.
Reserved.		
Medical establishment	42	40
Hospitals and dispensaries	56	60
Grants for medical purposes	7	8
Transferred.		
Medical establishment	7,42	7,80
Hospitals and dispensaries	21,69	21,64
Grants for medical purposes	1,64	2,54
Medical college and schools	10,91	10,14
Mental hospitals	5,87	5,67
Chemical Examiner	62	58
Cost of stores purchased in England	..	..
Loss by exchange on English transactions	−1	−1
Total ..	49,19	49,44

This head was abolished with effect from 1937-38. The new head "38—Medical" has taken its place.

GRANT No. 21

Voted Rs. 51,30,000 *Charged Rs. 7,50,000*

Total Rs. 58,80,000

38—Medical.

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[The figures are in thousands of rupees.]

Minor heads.	Actuals,	Budget Estimate, 1938-39			Revised Estimate, 1938-39			Budget Estimate, 1939-40.			Total demand for grant
	1937-38	Voted	Charged	Total	Voted	Charged	Total.	Voted.	Charged.	Total.	
	Rs.	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs
Medical establishment . .	7,75	5,24	2,52	7,76	5,27	2,95	7,02	5,23	2,43	7,66	5,23
Medical establishment (in Chittagong Hill Tracts).	11		11	11		11	11	.	12	12	..
Hospitals and dispensaries ..	24,16	27,98	1,06	29,04	24 92	1,13	26 05	27,69	62	28,31	27,69
Hospitals and dispensaries (in Chittagong Hill Tracts)	29		27	27		33	33		33	33	.
Grants for medical purposes ..	2.58	2,34		2,34	2,59		2,59	2,70		2,70	2,70
Medical college and schools	10,20	8,54	2,27	10,81	8,49	2,29	10 78	8,76	2,20	10,96	8,76
Mental hospitals .. .	5,09	5,74		5,74	5,56		5,56	5,69		5,69	5,69
Chemical Examiner ..	68	76		76	78		78	80		80	80
Charges in England	2,02	33	1 76	2,09	48	1,67	2 15	43	1,80	2,23	43
Loss or gain by exchange .. .	− 1										
Total ..	52,87	50,93	7,99	58,92	48 09	7,88	55 97	51,30	7,50	58,80	51,30

List of original works.

Description of works	Sanctioned Estimate		Expenditure to 31st March 1938		Budget provision, 1938-39		Probable expenditure in 1938-39		Estimated expenditure in 1939-40	
	Voted	Charged	Voted	Charged	Voted.	Charged	Voted	Charged	Voted	Charged
1	2	3	4	5	6	7	8	9	10	11
Medical.										
Works-in-progress.										
Construction of Civil Surgeon's residence at Barisal.	32	..	3	.	25	.	25		..	
Construction of a dispensary building and Sub-Assistant Surgeon's quarters at Bagdogra in the district of Darjeeling.	13		1		10		10		1	..
Levelling and dressing the lands south of Campbell Hospital and erection of wall	24	..	..	.	9	.	9	.	2	.
Schemes for provision of adequate nursing in the Campbell Hospital (building portion)	2,86	..	..		2,86		30	..	1,50	.
Climatic Sanitarium for Tuberculosis (Buildings)	1,00		.		1,00			.	1,00	
Construction of a filtered water reservoir for the Eden Hospital Extension, Medical College Hospital, Calcutta.	13	..		.	12	.		..		
Additions to and alterations in the Mitford Hospital, Dacca, and alterations to the service drain round the Deputy Superintendents' quarters, Mitford Hospital, Dacca.	18	..	.		13		3	.	9	
Additions and alterations to the present out-patients' department of the Mitford Hospital, Dacca.	13	..	.		8	.	..		13	.
Reserve for minor works—Medical.	..	..	..	..	33	2	33	2	33	2
Total—Works-in-progress	4,94	..	4		4,96	2	1,10	2	3,08	2
New Works.										
Improvement of Lytton Medical School, Mymensingh.	50	..	..	..	..	..	..	..	15	..
[illegible] Minor Works.										
[illegible] construction of new dispensary buildings with Sub-Assistant Surgeons' quarters	..	5	..	..	..	..	..	..	..	5
[illegible] Mitford Hospital Improvement	2	..	..	..	..	..	..	..	2	..
[illegible]	[illegible]	5	..	..	..	..	..	..	17	5
[illegible]	[illegible]	5	4	..	4,96	2	1,10	2	[illegible]	7

Revised.—The decrease is due to the facts that a provision of 80,000 for opening the Eden Ward in the Victoria Hospital, Darjeeling, will not be utilised during the year and that expenditure out of the provision of 3,00,000 for improvement of Sadar Hospitals will not exceed 94,000, as schemes have taken time to prepare. The balance on account of both of these schemes is included in the Budget.

Budget.—The increase is due mainly to the following new items of expenditure :—

(1) Grant to the Chittaranjan Seva Sadan	2,50,000
(2) Installation of a Deeptherapy Apparatus at the Campbell Hospital ..	23,000
(3) Revision of teaching arrangements in Government Medical Schools ..	15,467
(4) Grant ot the Association for prevention of blindness in Bengal for running three travelling Eye Dispensaries	15,000
(5) Recommendations of the Drugs Enquiry Committee—Strengthening of the three Laboratory Departments at the Tropical School for testing of drugs ..	6,600
(6) Bengal's share of cost of buying a Talkie Cinema machine for the Ranchi Indian Mental Hospital	4,125
(7) Increased Medical allotment for dispensaries in Chittagong Hill Tracts ..	3,932
(8) Bengal's share of cost of buying a Char-a-banc for the Ranchi Indian Mental Hospital	3,851
(9) Improvement of Nursing in the Mitford Hospital, Dacca	3,390
(10) Grant to the Victoria Hospital, Darjeeling, for nursing	3,320
(11) Annual grant-in-aid to the leper colony attached to the Chandraghona Baptist Mission Hospital, in Chittagong Hill Tracts	3,000
(12) Grant to the Premananda Outdoor Leper Dispensaries	3,000
(13) Revision of grants to dispensaries for free supply of medicines to Government servants	2,893
(14) Creation of a post of trained nurse for the Campbell Hospital	1,520
(15) Entertainment of two temporary nurses at the Rangamati Sadar Hopital in Chittagong Hill Tracts	1,056
(16) Strengthening of staff in the office of the Surgeon-General with the Government of Bengal	1,040
	3,41,194

The increase over the Revised on account of the grants provided for the Eden Ward and for improvement to Sadar Hospitals is cancelled out by the omission of the following non-recurring provisions which are included in the Revised : —

Grant to Jadabpur Tuberculosis Hospital	1,36,000
Grant to Ramkrishna Sishumangal Pratisthan	49,000
Total ..	1,85,000

The decrease in the charged provision under Hospitals and dispensaries is accounted for by the fact that a statutory grant of 60,000 to the Albert Victor Leper Hospital which was hitherto being treated as charged under paragraph 4 of the India and Burma (Transitory Provisions) Order 1937 read with Section 72D of the Government of India Act, 1919 becomes voted with effect from next year (compare the remarks on pages 62, 97 and 123 of this book).

Actuals, 1935-36 and 1936-37.

33—Public Health—Reserved and Transferred.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.	
	1935-36.	1936-37.
	Rs.	Rs.
Reserved.		
Public Health establishment	16	20
Grants for Public Health purposes	17	26
Expenses in connection with epidemic diseases	2	2
Works	6	5
	41	53
Transferred.		
Public Health establishment	6,81	6,79
Grants for Public Health purposes	24,37	22,46
Expenses in connection with epidemic diseases . ..	3,11	3,24
Bacteriological Laboratories	80	88
Pasteur Institute	41	40
Charges in England	..	..
Loss by exchange on English transactions . ..	..	..
Works	- 1	—2
Cost of stores purchased by the High Commissioners in England	..	..
	35,58	33,75
Total ..	35,99	34,28

This head was abolished with effect from 1937-38 The new head "39—Public Health" has taken its place.

GRANT No. 22

Voted Rs. 47,36,000 *Charged Rs. 1,16,000*

Total Rs. 48,52,000

39—Public Health.

Pages 310-319. Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads	Actuals, 1937-38	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
		Voted.	Charged.	Total.	Voted	Charged.	Total.	Voted.	Charged.	Total.	
	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health establishment ..	6,22	6,98	1,01	7,99	5,67	1,02	6,69	7,35	65	8,00	7,35
Public Health establishment (in Chittagong Hill Tracts) ..	7	.	5	5	.	5	5	..	7	7	..
Grants for Public Health purposes	18,05	28,40	..	28,40	26,45	.	26,45	29,74	..	29,74	29,74
Grants for Public Health purposes (Chittagong Hill Tracts)	..	..	4	4	.	6	6	..	13	13	..
Expenses in connection with epidemic diseases ..	4,19	8,48	.	8,48	7,15	.	7,15	8,88	..	8,88	8,88
Expenses in connection with epidemic diseases (in Chittagong Hill Tracts) ..	..	..	4	4		4	4	..	4	4	..
Bacteriological Laboratories ..	81	77	.	77	73	.	73	74	.	74	74
Pasteur Institute . ..	41	42	..	42	41		41	43	..	43	43
Works	40	27	..	27	27		27	7	..	7	7
Charges in England ..	17	15	10	25	17	10	27	15	27	42	15
Total ..	30,32	45,47	1,24	46,71	40,85	1,27	42,12	47,36	1,16	48,52	47,36

Public Health Establishment.

Revised.—The decrease under this head is due to non-utilisation of the provision for Tuberculosis survey (33,300) and control of leprosy (50,000) because it has taken time to work out details, and to only partial utilisation (10,000 out of 30,000) of the provision for Model Health Units for the same reason.

Budget.—The increase over the Revised is due to renewed provision for the above schemes and to the following new items of expenditure :—

Appointment of a Malaria Engineer and necessary subordinate staff	14,358
Appointment of an Editor and an Artist under the Director of Public Health to prepare health leaflets, etc., in Bengali	5,100
Appointment of a Superintendent of Vital Statistics and Vaccination	3,600
	23,058

Grants for Public Health purposes.—The details of the provisions included in the Revised and in the Budget are shown below :—

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
Waterworks Schemes—			
Rangamati Water Works Extension Scheme			6,144
Rural Water-supply—Recurring normal	2,50,000	2,50,000	2,50,000
Rural Water-supply—Additional non-recurring ..	5,00,000	5,00,000	5,00,000
Wells in Siliguri Government Estates	1,500	1,500	1,500
Comilla Water-supply	10,166	10,200	..
South Chandpur Water-Supply	52,816	32,100	20,816
Water Softening Plant—English Bazar Municipaltiy ..	3,900	..	..
Rajshahi Water-supply	65,763	..	65,763
Munshiganj Water Works Improvements		..	17,368
Dacca Water Works Improvements		..	16,368

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
Sewerage Schemes—			
Murshidabad Conservancy	3,600	3,600	3,600
Calcutta Fringe Area Drainage	43,400	43,400	43,400
Lump grant for Sewerage Schemes	1,00,000	75,000	..
Tollygunge Protective Embankment	..	..	75,000
Improvement of Tittaghar Khal	..	..	36,933
Bagerhat Conservancy Scheme	..	..	3,500
Navadwipa Drainage Scheme	..	..	41,667
Health Officers—			
Constribution towards pay of Health Officer, etc. ..	1,05,000	1,08,000	1,08,000
Rural Reconstruction—			
Grants and subventions to schemes of rural reconstruction	..	..	5,000
Other Schemes—			
Improvement of Hastings	5,000	5,000	5,000
Free Vaccination grant	50,000	50,000	50,000
Maternity and Child Welfare grant .. .	35,000	35,000	35,000
Dai training scheme in Chittagong Hill Tracts .	420	500	420
Vaccination Inspecting staff grant	51,120	51,200	51,120
Darjeeling Public Health Laboratory	1,800	1,800	1,800
Rural Public Health Units	11,00,000	11,00,000	11,00,000
Reorganisation of Rural Public Health Units ..	1,50,000	10,000	1,40,000
Tuberculosis Association, Bengal . ..	10,000	10,000	10,000
Leprosy Work in Bengal	10,000	10,000	10,000
Indian Red Cross Society for Health School ..	10,000	10,000	10,000
Indian Red Cross Society for rent of the land for the Health School.	3,161	3,200	3,161
Bengal Social Service League	1,500	1,500	1,500
Servants of Humanity Society	1,200	1,200	2,500
Tuberculosis Association of Bengal, for rent of the X'Ray Clinic land at Adyaganga Jheel.	...	..	168
Grant for establishing maternity and child welfare centres	..	..	50,000
Rural uplift—			
Grants for union board dispensaries, etc.	10,000	17,500	..
Grants for improvements of rural sanitation ..	38,000	40,600	40,000
Grants for improvement of rural water-supply ..	2,30,000	2,80,000	2,81,800
For rounding	154	..	−343
Total ..	28,43,500	26,51,300	29,87,400

Expenses in connection with epidemic diseases.—The details of the revised and budget estimates under this head are shown below :—

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
Free distribution of quinine	4,00,000	4,00,000	4,00,000
Anti-malaria grants	80,000	80,000	80,000
Lump provision for anti-malaria schemes	2,20,000	67,000	2,20,000
Anti-Ludlowii survey	23,000	23,000	23,000
Anti-Ludlowii control	15,000	15,000	15,000
Malaria and Kala-azar charges for Chittagong Hill Tracts	3,000	3,000	3,000
Kala-azar charges for other districts .. .	80,000	1,00,000	1,20,000
Other epidemic charges for Chittagong Hill Tracts ..	1,000	1,000	1,000
Other epidemic charges for other districts	30,000	30,000	30,000
For rounding	..	..	..
Total ..	8,52,000	7,19,000	8,92,000

Actuals, 1935-36 and 1936-37.

34—Agriculture—Reserved and Transferred.

[The figures are in thousands of rupees.

Minor heads.	Actuals.	
	1935-36.	1936-37.
	Rs.	Rs.
Reserved.		
Agriculture	50	51
Veterinary charges	88	89
Co-operative credit	8	9
Transferred.		
Agriculture	9,59	9,81
Veterinary charges	3,99	4,09
Co-operative credit	8,68	11,19
Agriculture—Works	3	3
Cost of stores purchased by the High Commissioner in England	..	..
Total ..	23,75	26,61

This head was abolished with effect from 1937-38. The new heads "40—Agriculture," "41—Veterinary" and "42—Co-operation" have taken its place.

GRANT No. 23

Voted Rs. 15,78,000 *Charged Rs. 91,000*

Total Rs. 16,69,000

40—Agriculture.

[The figures are in thousands of rupees.]

Minor heads.	Actuals, 1937-38.
	Rs.
Agricultural Department	5,21
Experimental Farms	1,90
Agricultural experiments	73
Agricultural Education and Research	81
Botanical and Public Gardens	1,80
Public exhibitions and fairs	2
Special rural uplift schemes	12
Other charges	54
Works	12
Charges in England	28
Loss or gain by exchange	..
Total	11,53

Pages 320-359. Civil Estimate.

Minor heads.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total	Voted.	Charged.	Total.	
	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Direction	65	28	93	80	37	1,17	81	30	1,11	81
Superintendence	2,34	37	2,71	2,23	41	2,64	2,36	39	2,75	2,36
Subordinate and Expert staff	1,86	.	1,86	1,86		1,86	2,19		2,19	2,19
Experimental Farms ..	2,02	8	2,10	1,99	7	2,06	2,16	7	2,23	2,16
Agricultural Demonstration and propaganda including public Exhibition and fairs ..	2,68		2,68	1,47		1,47	2,69	.	2,69	2,69
Agricultural Experiments and Research	2,89	.	2,89	1,64		1,64	2,50		2,50	2,50
Agricultural Education ..	38		38	39		39	17		17	17
Agricultural Engineering .	24	.	24	24		24	24		24	24
Botanical and other public gardens	1,57	.	1,57	1,48		1,48	1,58		1,58	1,58
Special Rural uplift schemes ..	15	.	15	13	.	13	12		12	12
Grants-in-aid, contributions, etc.	51		51	84	1	85	90	1	91	90
Other charges .. .	5	.	5	4	.	4	4	..	4	4
Works	1	..	1	.	..	.	..	..	..	..
Charges in England	1	18	19	1	18	19	2	14	16	2
Loss or gain by Exchange ..	..	..	..	.	..	..	..	..	..	..
Total ..	15,36	91	16,27	13,12	1,04	14,16	15,78	91	16,69	15,78

List of original works.

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1938.		Budget provision, 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Agriculture.										
Works-in-progress.										
Construction of an Agricultural Institute at Daulatpur	2,25		1,79		25		28	.	18	..
Establishment of Dairy Farm at Dacca.	49		7	..	40		40		3	..
Construction of additional laboratory buildings in Dacca Farm.	54	..	3	..	40		40		10	..
Establishment of an Agricultural Institute at Dacca.	4,78	..	..	.	1,50		1,00	.	2,00	..
Establishment of a District Agricultural Farm at Midnapore.	39	.	..	..	39	..	25	.	16	..
Reserve for minor works .	..		.	.	20		20	.	20	.
Total—Works-in-progress ..	8,45	.	1,89	..	3,14	..	2,33	..	2,67	.
New works.										
Construction of quarters for Assistant Agricultural Chemist, Dacca Farm.	12	..			.		.		12	..
Establishment of a District Agricultural Farm at Chittagong	58	..	..	..		.			58	..
Minor works.										
Installation of electric lights and fans in Government buildings.	3	.		.		..			3	.
Total —New works .	73	..	.	..	.	..	..		73	..
Total ..	9,18		1,89	.	3,14	..	2,53	..	3,40	.

Revised.—The decrease is due mainly to non-utilisation or only partial utilisation of provision for the schemes noted below :—

	Budget	Revised.
Scheme for Jute Census .. .	1,00,000	33,000
Scheme for regulated markets . ..	25,000	..
Cattle Improvement Scheme financed out of Government of India's rural uplitt grant	1,50,000	65,000

Budget.—The increase is due mainly to the following items of new expenditure :—

(1) Purchase of Hariana bulls to keep up the quality of stock in districts where stud bulls are at service	48,000
(2) Scheme for establishment of poultry multiplication centres . ..	49,468
(3) Scheme for rural reconstruction works	14,000
(4) Employment of additional staff for animal husbandry work . ..	11,397
(5) Scheme for training of students in Agriculture in the United Kingdom by awarding scholarships	13,720
(6) Scheme for flax demonstration . ..	9,991
(7) Scheme for multiplication of mustard seed	8,070
(8) Scheme for continuance of the establishment of horticultural station in Bengal	7,298
(9) Continuance of hide grading stations at Tangra and Garden Reach during 1939-40 .. .	7,350
(10) Increase in the office establishment of Director of Agriculture	4,560
(11) Purchase of twelve typewriting machines for offices of twelve agricultural farms	4,620
(12) Temporary scheme to utilise land and equipment at Maslandpur Detenu Camp	4,224
(13) Scheme for the establishment of 22 additional Union Board Farms ..	3,762
(14) Scheme for the establishment of a marketing staff . ..	3,536
(15) Scheme for the cultivation of long staple cotton in Bengal . ..	3,775
(16) Purchase of 32 Hariana cows from the Punjab for the Cattle Breeding Section at Dacca Farm	5,120
(17) Scheme for multiplication of fodder seeds	3,300
(18) Quinquennial census of cattle in Bengal	3,338
(19) Scheme for the appointment of extra staff under the Economic Botanist Bengal, for the investigation of plant disease	3,382
(20) Scheme for the appointment of special officer and a peon under him in connection with the eradication of water-hyacinth in Munshiganj Subdivision, Dacca	2,256
(21) Replacement of two existing Assistant Teachers of the Dacca Agricultural School in the Subordinate Agricultural Service, Class II, by two officers of Subordinate Agricultural Service, Calss I	2,112
(22) Revival of a post of Superintendent of Agriculture held in abeyance ..	2,654
(23) Appointment of two additional clerks for each of the offices of the three Deputy Directors of Agriculture	1,920
(24) Scheme for establishment of a Statistical Section under the Agriculture Department	1,653
(25) Scheme for the entertainment of a clerk under each of the District Agricultural Officers at Barisal and Pabna in charge of Farms . ..	1,260
(26) Appointment of a Dairy Chemist for the Dacca Farm . ..	1,120
(27) Entertainment of additional clerical staff for the office of the Live Stock Expert, Bengal	1,024
(28) Appointment of a Physical Assistant under the Agricultural Chemist, Bengal	2,020
(29) Appointment of an Assistant Botanist under the Economic Botanist, Bengal	1,696
(30) Appointment of a District Agricultural Officer, in the Subordinate Agricultural Service, Class I, for Bogra	1,744
(31) Appointment of ten additional demonstrators	2,560
(32) Purchase of a Winkel Zeiss Polarimeter for use in Chemical Section of Agriculture Department	1,124
Total ..	2,32,048

GRANT No. 24

Voted Rs. 5,90,000 *Charged Rs. 55,000*

Total Rs. 6,45,000

41—Veterinary.

[The figures are in thousands of rupees.]

Pages 360-366. Civil Estimate.

Minor heads	Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence ..	1,31	1,22	8	1,30	1,23	2	1,25	1,26	18	1,44	1,26
Veterinary Education and Research	1,38	1,26	21	1,47	1,18	21	1,39	1,39	21	1,60	1,39
Subordinate establishment ..	75	82	.	82	75	.	75	79	..	79	79
Hospitals and dispensaries ..	1,66	1,73	6	1,79	1,66	6	1,72	2,44	6	2,50	2,44
Prizes .	1	1	.	1	1		1	1	..	1	1
Charges in England ..	21	1	19	20	1	17	18	1	10	11	1
Total ..	5,32	5,05	54	5,59	4,84	46	5,30	5,90	55	6,45	5,90

List of original works.

Description of works	Sanctioned Estimate.		Expenditure to 31st March 1938.		Budget provision, 1938-39.		Probable expenditure in 1938-39		Estimated expenditure in 1939-40	
	Voted.	Charged	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
	2	3	4	5	6	7	8	9	10	11
Veterinary.										
New work—Minor Works.										
Construction of quarters for Veterinary Assistant Surgeon at Ramgarh	..	4			.	.		..	.	4
Construction of quarters for Veterinary Assistant Surgeon at Bandarban.	..	4		..	..	..	..	.	..	4
Construction of quarters for Veterinary Assistant Surgeon at Rangamati		3			.		.	.		3
Total .	.	11	..	.	.	.		..	..	11

Revised.—The variation is small and calls for no comment.

Budget.—The increase is due mainly to the following items of new expenditure:—

Provincialisation of the District Veterinary staff	...	67,152
Three scholarships for Muslim, Scheduled Caste and general, students to enable them to take the M. R. C. V. S. diploma in the United Kingdom	...	12,000
Appointment of two part-time lecturers and one assistant lecturer in the Bengal Veterinary College	...	3,280
Stipends to Muslim and Scheduled Caste students for study in the Bengal Veterinary College	...	2,000
Appointment of a Superintendent in the office of the Director, Civil Veterinary Department	...	1,200
Total	...	85,632

GRANT No. 25

Voted Rs. 15,33,000 *Charged Rs. 16,000*

Total Rs. 15,49,000

42—Co-operation.

[The figures are in thousands of rupees.]

Pages 367-374 Civil Estimate.

Minor heads	Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence ..	8,46	11,21	11	11,32	9,60	10	9,70	11,81	15	11,96	11,81
Grants-in-aid ..	2,11	2,11		2,11	2,53		2,53	2,25	.	2,25	2,25
Other charges ..	1,04	1,31	..	1,31	1,13	..	1,13	1,21	1	1,22	1,21
Charges in England ..	..	.	.		..	.	.	6	..	6	6
Loss or gain by exchange ..	..		.	.	..	..	..	.	..	..	..
Total ..	11,61	14,63	11	14,74	13,26	10	13,36	15,33	16	15,49	15,33

Revised.—The decrease is due mainly to delay in giving effect to the scheme for further reorganisation of the staff of the Co-operative Department.

Budget.—Includes a full year's provision in respect of the reorganisation scheme introduced this year and additional provision for the following new items:—

(1)	Scheme for organisation and development of Rural Reconstruction Societies on co-operative lines ...	27,960
(2)	Increased grant to Bengal Co-operative Organisation Society, Ltd. ...	13,500
(3)	Employment of temporary staff (propaganda and organisation) for the Sale and Credit Society in Chittagong Hill Tracts ...	1,268
	Total ...	**42,728**

Actuals, 1935-36 and 1936-37.

35—Industries—Reserved and Transferred.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.	
	1935-36.	1936-37.
	Rs.	Rs.
Reserved.		
Industries	91	12
Cinchona plantations	4,08	4,13
Loss by exchange	..	..
Cost of stores purchased in England by the High Commissioner ..	..	..
Total	4,99	4,25
Transferred.		
Industries	9,84	10,08
Cost of stores purchased in England by the High Commissioner	..	..
Grand Total	14,83	14,33

This head was abolished with effect from 1937-38. The new heads "43—Industries—Industries" and "43—Industries—Cinchona" have taken its place.

GRANT No. 26

Voted Rs. 16,18,000 *Charged Rs. 1,000*

Total Rs. 16,19,000

43—Industries—Industries.

[The figures are in thousands of rupees.]

Pages 375-388, Civil Estimate.

Minor heads.	Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40			Total demand for grant
		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted	Charged	Total.	
	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Industries	11,31	15,48	1	15,49	13,13	1	13,14	15,90	1	15,91	15,90
Cinchona Plantations	4,31		.	..	..	..	..	..	..	.	..
Fisheries	5	10	.	10	10		10	..	..		
Works	19	3	..	3				16		16	16
Charges in England	19	..	.	..	3	.	3	12		12	12
Total ..	16,05	15,61	1	15,62	13,26	1	13,27	16,18	1	16,19	16,18

List of original works.

Description of works.	Sanctioned Estimate.		Expenditure up to 31st March, 1938.		Budget provision, 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged	Voted.	Charged	Voted	Charged.	Voted.	Charged	Voted	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
Industries.										
Works-in-progress.										
Opening of windows and ventilation in the workshop building attached to the Government Weaving Institute, Serampore.	1				(A)4					
Reserve for minor works					12		12		12	
Construction of Lecture Hall, etc., in the compound of the Bengal Training Institute at Tangra.	20						20			
Total—Works-in-progress	24	..			16		32		12	
New works.										
Acquisition of land and construction of buildings for District Weaving Institute at Dacca	24	.							24	.
Minor works.										
Installation of electric lights and fans in Government buildings.	3							..	3	..
Total—New works	27		..	..	..	..	..	..	27	.
Total ..	51	..		.	16	.	32	..	39	..

(A) Since abandoned.

Revised.—The decrease is due partly to smaller expenditure than was anticipated for Industrial and Commercial Museum, Moving Exhibitions and Industrial Survey owing to the time taken in initiating these schemes; and partly to postponement of the following schemes :—

Reorganisation of the Silk Technological Institute at Berhampore	61,000
Installation of power-driven jute weaving plant at the Government Weaving Institute, Serampore	45,200
Provincial organisation for the purchase of stores for Government Departments	18,000
Total ..	1,24,200

Budget.—The budget includes provision in respect of the above schemes and also contains the following new items of expenditure :—

Reorganisation of 18 temporary peripatetic weaving schools	30,240
Grant-in-aid to the Saroj Nalini Dutt Memorial Association towards the construction of a building for the Association	30,000
Grant-in-aid to the Calcutta Blind School towards the construction of hostel buildings	20,000
Repairs to the hostel buildings attached to the E. B. Technical School, Pabna, and conversion of a portion of the school buildings into quarters for the Superintendent ..	16,391
Scheme for the annual award of two State Technical Scholarships tenable abroad for 2 years	4,933
Installation of a hydraulic press and an End Runner Mill at the Industrial Research Laboratory	2,600
Reorganisation of the four Cotton Weaving and one Dyeing Demonstration Parties	6,842
Scheme for the Revival of the evening mining classes in the coalfields	6,283
Increased provision for grants-in-aid to technical and industrial institutions	5,000
Increase of the office establishment of the Director of Industries, Bengal	1,080
Scheme for training and research in the manufacture of ink, adhesive pastes, metal polish, sealing wax, etc. ..	3,146
Scheme for the award of special scholarships for middle class communities for Industrial and Technical Training ..	5,333
Establishment of a Watch Repairing Class at the Edward Industrial School, Bogra	1,765
Provision for tour charges of Mr. A. N. Sen, Inspector of Technical and Industrial Institutions, Bengal, in England and the Continent	1,333
	1,34,946

GRANT No. 27

Voted Rs. 4,54,000 *Charged Rs. 48,000*

Total Rs. 5,02,000

43—Industries—Cinchona.

Pages 389-391, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cinchona Plantations	4,22	35	4,57	4,46	28	4,74	4,50	29	4,79	4,50
Works	11		11	11		11			..	..
Charges in England	12	22	34	9	18	27	4	19	23	4
Loss or gain by exchange	..		..	..						
Total ..	4,45	57	5,02	4,66	46	5,12	4,54	48	5,02	4,54

Revised.—The increase is due to the undertaking of a larger programme of extension of cinchona plantation at Rango than was originally contemplated.

Budget.—The decrease is due to the omission of provision for "Works" next year.

GRANT No. 28

Voted Rs. 4,22,500 *Charged Rs. 4,500*

Total Rs. 4,27,000

47—Miscellaneous Departments.

Pages 392-401, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—37—Miscellaneous Departments—Reserved and Transferred.		New head—47—Miscellaneous Departments.										
	Actuals.		Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant
	1935-36.	1936-37.		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspector of Factories ..	1,46	1,54	1,46	1,56	.	1,56	1,57	.	1,57	1,65	..	1,65	1,65
Inspector of Steam Boilers	..	1,11	1,24	1,25		1,25	1,23		1,23	1,23	..	1,23	1,23
Electric Inspector ..	..	72	80	77	22	99	61	24	85		..	.	.
Gazetteer and Statistical memoirs	..	..	..	.		..	.	..	.		.	.	..
Provincial statistics ..	..		7	10		10	10		10	7	.	7	7
Preservation and translation of ancient manuscripts ..	5	5	5	5	.	5	5	.	5	5	..	5	5
Examinations ..	4	11	10	..	.	..				..	..	..	..
Administration of Indian Partnership Act, 1932	..	..	5	5	.	5	5		5	5	..	5	5
Miscellaneous .	58	53	52	64	1	65	57	8	65	57	1	58	57
Charges in England ..	..	..	81	74	5	79	64	5	69	60	4	64	60
Loss or gain by Exchange	.	..	—1				.		..	..	..	..	..
Total ..	2,13	4,06	5,09	5,16	28	5,44	4,82	37	5,19	4,22	5	4,27	4,22

List of Original Works.

Description of works.	Sanctioned Estimate.		Expenditure up to 31st March 1938.		Budget provision, in 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous Departments.										
Minor works.										
General Reserve		.	.	.	11		11	..	12	..
New works—Minor works.										
Quarters for clerks attached to Branch Boiler Office at Sitarampore	6		.	.	.		.	..	6	..
Total—New works .	6	..	..	..	.	..	..	..	6	..
Total .	6	..	.	..	11	..	11	..	18	..

Revised.—The decrease is due mainly to incomplete utilisation of the provision for investigation into the possibilities of supply of cheap electrical power for industrial purposes.

Budget.—The decrease is due to transference of the provision for Electric Inspector from this head to the head "13—Other Taxes and Duties." (*Vide* page 64 of this book).

Actuals, 1935-36 and 1936-37.

41—Civil Works—Reserved and Transferred.

[The figures are in thousands of rupees.]

Minor heads.	Actuals	
	1935-36.	1936-37.
	Rs	Rs.
Reserved		
Original Works—		
Civil Buildings	63	35
Communications	42	78
Repairs	8,39	8,23
Establishment	2,00	1,91
Tools and plant	8	20
Grants-in-aid	21	13
Stock and suspense	1	3
Deduct—Recoveries from other departments of the same Government	9	1
Deduct—Establishment charges in England	5	3
Total	11,30	11,59
Transferred		
Original Works—		
Civil Buildings	6,81	7,72
Communications	6,83	8,39
Miscellaneous		
Repairs	34,87	34,88
Establishment	16,16	16,83
Deduct—Recoveries from other Governments, departments, private bodies, etc.	3,02	2,09
Tools and plant	50	53
Deduct—Recoveries from other Governments, departments of the same Government, etc.	1	1
Grants-in-aid	14,24	16,73
Stock and suspense	—27	—34
Deduct—Establishment charges in England	69	1,04
Charges in England	..	..
Loss by exchange on English transactions	..	—1
Total	75,42	81,59
Grand Total	86,72	93,18

This head was abolished with effect from 1937-38. The new head "50—Civil Works" has taken its place.

GRANT No. 29

Voted Rs. 1,50,78,000 *Charged Rs. 8,50,000*

Total Rs. 1,59,28,000

50—Civil Works.

[The figures are in thousands of rupees.]

Pages 402-405, Civil Estimate.

Minor heads.	Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—Buildings and Communication ..	30,19	48,66	72	49,38	37,24	74	37,98	54,73	90	55,63	54,73
Repairs ..	45,32	42,01	4,31	46,32	43,00	4,27	47,27	41,94	4,26	46,20	41,94
Establishment .. .	17,77	13,59	3,26	16,85	14,12	3,68	17,80	14,70	3,58	18,28	14,70
Tools and plant ..	66	88	5	93	88	5	93	1,51	5	1,56	1,51
Grants-in-aid ..	27,45	31,02	4,00	35,02	30,09	4,00	34,09	40,32	15	40,47	40,32
Grants and subventions to schemes of rural reconstruction falling under communications	..		..	.	..			4		4	4
Expenses out of the grant from the Central Government for economic development and improvement of rural areas ..	..	1,47	3	1,50	1,00	5	1,05		..	..	..
Expenses out of grant received from public bodies for rural reconstruction scheme .		30	.	30	15	. .	15		..	..	..
Expenses out of the grant from the Central Government and of local constributions received for economic development and improvement of rural areas						.		..	.	..	..
Grants-in-aid for improvements of existing communications excluding waterways (2nd grant schemes)—											
(i) Government of India grant .. .	.	.	..	.	.			1,20	.	1,20	1,20
(ii) Local contributions ..	..	..	..	.	.			20	..	20	20
Suspense	7	3	..	3	3	.	3	−2	..	−2	−2
Deduct—Recoveries ..	−2,35	−3,55	−88	−4,43	−3,47	−91	4,38	−4,19	−1,04	−5,23	−4,19
Charges in England ..	90	18	67	85	22	48	70	35	60	95	35
Loss or gain by Exchange		..	..		..		.	..	..	..	..
Total ..	1,20,01	1,34,59	12,16	1,46,75	1,23,26	12,36	1,35,62	1,50,78	8,50	1,59,28	1,50,78

The variations under the minor heads are explained below:—

(1) *Original Works—Buildings and Communications.*

Budget, 1938-39	..	..	49,38,000
Revised, 1938-39	..	..	37,98,000
Budget, 1939-40	..	..	55,63,000

Revised.—The decrease of 11,40,000 is mainly due to slower progress in the execution of works the more important among which are enumerated below:—

	Budget, 1938-39.	Revised, 1938-39.	Decrease.
Removal of the headquarters of the Noakhali district to Maijdi	1,50,000	1,000	1,49,000
Construction of a building to house the Legislative Council	1,00,000	..	1,00,000
New Central Jail, Dum Dum	2,00,000	46,000	1,54,000
Quarters for officers of the Special Branch at Porabazar ..	50,000	11,000	39,000
Scheme for the provision of adequate nursing in the Campbell Hospital (Building)	2,86,000	30,000	2,56,000
Climatic sanitarium for Tuberculosis (Building) ..	1,00,000	..	1,00,000
Establishment of an Agricutural Institute at Dacca ..	1,50,000	1,00,000	50,000
Construction of a new subdivisional headquarters at Madaripur	1,60,000	81,000	79,000
Lump provision for remunerative residential projects ..	1,00,000	50,000	50,000
Road Development Fund works carried out by the Communications and Works Department ..	12,36,000	10,61,000	1,75,000
Total ..			.. 11,52,000

An increased expenditure of 3,40,000 on the acquisition of land for the Purdah College was met out of a supplementary grant of 50,000 and from savings under a number of other projects.

Budget.—Under "Buildings", the Budget provides for the completion of works-in-progress and for the following new works:—

(1) Construction of a new building for the Eden High School for Girls at Dacca ..	2,00,000
(2) Acquisition of land and construction of buildings for the new Reformatory and Industrial School, Tollygunge	2,00,000
(3) Construction of a new Civil Court building, Howrah	2,00,000
(4) Acquisition of premises No. 14, Lord Sinha Road, for the accommodation of the Special Branch of the Calcutta Police	1,34,000
(5) Lump provision for Police buildings (Major Works)	2,00,000
(6) Lump provision for Police buildings (Minor Works)	1,00,000
(7) Reconstruction of Entally Police Section House	1,14,000
(8) Installation of electric lights and fans in Government buildings at certain districts	1,21,726
(9) Construction of witness sheds in Civil Courts in Bengal	75,000
(10) Establishment of a District Agricultural Farm at Chittagong	57,502
(11) Purchase of " Hastings House " at Midnapore for use as Collector's residence	48,000
(12) Subdivisional Court Buildings, Bhola	45,314
(13) Construction of a record room at Bogra	39,600
(14) Police station buildings at Hijla	26,700
(15) Acquisition of land and construction of buildings for the District Weaving School, Dacca	24,190
(16) Construction of an office and residence for the Communications and Works Department Subdivisional Officer at Faridpur	15,000
(17) Repairs and alterations to the Nazarence Mission Buildings at Kishoreganj for converting the same into Subdivisional Officer's Court and Office ..	18,454
(18) Construction of quarters for Subdivisional Police Officer, Serajganj ..	16,500
(19) Construction of a single Munsiffi at Tangail 3rd Court	4,000
(20) Construction of a new record room at Hooghly	10,000
(21) Construction of three work sheds with Raniganj tiled roof in the Midnapore Central Jail	26,500
(22) Construction of a barrack for 20 warders and 4 sick warders in the District Jail, Berhampore	13,000
(23) Construction of quarters for the Assistant Agricultural Chemist at the Dacca Farm	12,019
(24) Construction of office and quarters for the Sub-Registrar of Magura ..	16,100
(25) Construction of office and quarters for the Sub-Registrar, Satkhira ..	16,800
(26) Extension of the Sadar Registration Office, Pabna	10,700
(27) Improvement of the Lytton Medical School, Mymensingh	15,000
(28) Construction of new Police buildings with outhouses and Sub-Inspector's quarters at Lama	5,000
(29) Construction of a warehouse for storing liquor, ganja and bhang at Asansol ..	17,000
(30) Additional grant for minor works in the Chittagong Hill Tracts	15,079
(31) Construction of a new hajat for 20 undertrials for the Subdivisional Office at Asansol	6,800
(32) Construction of a witness shed in the kutchery compound at Arambagh ..	3,926
(33) Extension of the existing lock-up at the Howrah Police Office (Howrah Court) ..	3,341
(34) Construction of quarters for the clerk attached to the Branch Boiler office at Sitarampore	6,380
(35) Construction of a new dispensary building with outhouses and Sub-Assistant Surgeon's quarters at Lama	5,000
(36) Construction of quarters for 3 Superintendents of Hostels attached to the Rangamati High English School	10,000
Total ..	18,32,631

Under "Communications" the budget provides for 13,89,000 against 11,39,000 in the Revised.

The net increase of 2,50,000 is due mainly to additional provision for Road Development works to be carried out by the Department of Communications and Works.

(2) *Repairs.*

Budget, 1938-39	46,32,000
Revised, 1938-39	47,27,000
Budget, 1939-40	46,20,000

Revised.—The increased provision is mainly for special repairs to certain roads and buildings.

Budget.—Provides for normal requirement.

(3) *Establishment.*

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
	16,85,000	17,80,000	18,28,000
Charges in England	85,000	70,000	95,000
Total ..	17,70,000	18,50,000	19,23,000

Revised.—Includes 78,000 for the pay of the Special Officer and his staff, etc., appointed during the year for expeditious execution of Road Development Fund works.

Budget.—Includes provision for the full year for the Special Officer and his staff and also for the following new items of expenditure :—

(1) For printing of maps in connection with Mr. King's report on Road Development projects	25,000
(2) Temporary staff in the office of the Executive Engineers, Dacca and Bakarganj Divisions	3,060
Total ..	28,060

(4) *Tools and Plant.*

Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
93,000	93,000	1,56,000

The next year's budget includes 62,500 for the purchase of five road-rollers required for Road Development Fund works.

(5) *Grants-in-aid.*

The details are as follows :—

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
Surplus from motor vehicles tax for expenditure on Communications	9,50,000	9,50,000	9,50,000
Grant to old Howrah Bridge from motor vehicles tax proceeds	2,00,000	2,00,000	2,00,000
Construction of a bridge over Dwarka river at Ranagram from motor vehicles tax proceeds ..	70,000	13,000	13,500
Road projects financed from motor vehicles tax proceeds :—			
(*i*) Opening of the Rishi Road between Kalimpong and Algorah to Baby Motor Traffic	..	8,000	40,000
(*ii*) Construction of a new bridge over the Sevoke river in the 12th mile of the Siliguri Sevoke Road	..	20,000	1,30,000
(*iii*) Improvement of the portion of the Rungheet Valley Road from Peshokekhola to Chapa bridge to make it suitable for cart and light motor traffic	..	3,000	15,000
Road Development Fund works to be carried out by local bodies or by the Communications and Works Department on their behalf	13,45,200	12,25,000	16,04,000
Grant to District Boards representing 1½ per cent. on collections from Government Estates ..	1,20,000	1,22,000	1,32,000
Grant to Khulna Municipality for road works ..	796	796	796
Grant to Narainganj Municipality for road works ..	1,500	1,500	1,500
Grant to Calcutta Corporation for improvement of official quarters	7,204	7,204	7,204
Grant to Calcutta Improvement Trust ..	1,50,000	1,50,000	1,50,000
Grant to Darjeeling Improvement Fund for improvement of Darjeeling town	2,000	2,000	2,000
Statutory grant to New Howrah Bridge ..	4,00,000	4,00,000	4,00,000
Tools and plant charges on the expenditure to be incurred by the Communications and Works Department for carrying out Road Development Fund works on behalf of local bodies	12,000	18,400	24,300
Establishment charges in the expenditure to be incurred by the Communications and Works Department for carrying out Road Development Fund works on behalf of local bodies	2,43,000	2,88,000	3,77,000
	35,01,700	34,08,900	40,47,300

The decrease in the charged provision is due to the fact that the statutory grant of 4 lakhs to the new Howrah Bridge which was hitherto being treated as charged under paragraph 4 of the India and Burma (Transitory Provisions) Order 1937 read with Section 72D of the Government of India Act 1919 becomes voted with effect from next year (compare the remarks on similar cases at pages 62, 97 and 104 of this book).

Revised.—Inability of local bodies to work up to the programme of road construction originally intended mainly accounts for the decrease under the Revised.

Budget.—The variation is due to the following reasons :—

(*a*) Increased provision of 1,54,000 for works undertaken from the motor vehicles tax proceeds.

(*b*) Increased provision of 3,79,000 for Road Development Fund works to be carried out by local bodies.

Expenses out of the Government of India "rural uplift" grant and out of grants from public bodies for rural reconstruction represent expenditure on the improvement of village communications (excluding waterways).

A complete list of original works and works for which provision has been made in the Budget for 1939-40 will be found in Appendix B.

GRANT No. 30

Voted Rs. 2,00,000 *Charged Rs. 1,93,000*

Total Rs. 3,93,000

54—Famine Relief.

Pages 406-407 Civil Estimate.

[The figures are in thousands of rupees.

Minor heads.	Old head—43—Famine Relief—Reserved.		New head—54—Famine Relief.										
	Actuals.		Actual, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
	1935-36.	1936-37.		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
A—Famine Relief	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishment	2,33	10,34	1	2	..	2	2		2	2	..	2	2
Relief Work ..			.	..	..	..					.	..	..
Relief to people employed otherwise than on relief works			.	..	..	..	..		.	.	.	..	..
Gratuitous relief .			5	20	..	20	5,00	2	5,02	20	2	22	20
Miscellaneous ..				1,78	.	1,78	2,98		2,98	1,78	0	1,78	1,78
B—Transfer to Famine Relief Fund ..	..	..	..	..	..	..	..	10,00	10,00	..	1,91	1,91	..
Total ..	2.33	10,34	6	2,00	..	2,00	8,00	10,02	18,02	2,00	1,93	3,93	2,00

Revised.—In August last a supplementary appropriation of 10,02,000 was obtained : 10,00,000 for the initial contribution to the Famine Insurance Fund enjoined by Section 4 of the Bengal Famine Insurance Act, 1937, and 2,000 for gratuitous relief in the Chittagong Hill Tracts. The total amount available for expenditure was thus 12,02,000. The actuals are likely to exceed this figure by 50 per cent. owing to distress caused by floods.

Budget.—Repeats the normal precautionary provision of 2 lakhs and provides for a further contribution to the Famine Insurance Fund in terms of Section 7 of the Bengal Famine Insurance Fund Act, 1937

GRANT No. 31

Voted Rs. 73,50,000 *Charged Rs. 27,31,000*

Total Rs. 1,00,81,000

55—Superannuation Allowances and Pensions.

[The figures are in thousands of rupees.]

Pages 408-410, Civil Estimate.

Minor heads.	Old head—45—Superannuation allowances and pensions (Reserved).		New head—55—Superannuation allowances and pensions										
	Actuals		Actuals, 1937-38	Budget Estimate, 1938-39			Revised Estimate, 1938-39			Budget Estimate, 1939-40.			Total demand for grant.
	1935-36.	1936-37		Voted	Charged	Total	Voted	Charged	Total	Voted	Charged	Total.	
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	Rs.	Rs.
Superannuation and retired allowances ..	60,10	61,76	66,08	63,51	13	63,64	65,01	4,39	69,40	67,51	4,49	72,00	67,51
Equated payments of commuted value of pensions charged to capital—													
Capital ..	47	1,16	2,40	2,32	16	2,48	2,32	16	2,48	2,40	17	2,57	2,40
Interest	38	81	1,44	..	1,36	1,36	.	1,36	1,36	.	1,27	1,27	..
Compassionate allowances—													
Add—Payments to Central Government on account of pensions payable to officers appointed by the Secretary of State and recoverable from the Province (*Charged*) ..	..		..	.	..	..	..	..	.	..	3	3	..
Compassionate allowances	46	54	53	48	9	57	48	6	54	48	6	54	48
Covenanted Civil Service pensions . ..	59	57	.		.					.			..
Donations to Provident Fund	62	93	43	44	8	52	51	.	51	51	.	51	51
Add—Payments to Central Government on account of donations to Provident Funds in respect of officers appointed by the Secretary of State (*Charged*)	..	.	.	.		..		14	14	.	7	7	..
Gratuities	49	51	42	42	.	42	52	.	52	52		52	52
Pensions for distinguished and meritorious services			.	..	..	..		..	..		.	..	..
Charitable allowances ..	..	.	..	..	..	..	.	..	..	.	.	..	..
Charges in England ..		.	23,18	2,36	21,68	24,04	2,80	21,15	23,95	2,80	21,60	24,40	2,80
Add—Payments to Central Government on account of pensions payable to officers serving under Provincial Governments ..	..	..	.	..	3,90	3,90	.	.	..		..	..	..
Loss by exchange on English transactions ..	—11	—12	—12	..	..	.	.	.	..	.	.	..	..
Deduct—Pensionary liabilities of Commercial Departments ..	99	1,02	1,02	72	38	1,10	70	36	1,06	72	38	1,10	72
Deduct—Actual amount of pensions recovered from other Governments	..	..	..	..	..	..	..	.	..	..	..	..	..
Total ..	62,01	65,14	93,34	68,81	27,02	95,83	70,94	26,90	97,84	73,50	27,31	1,00,81	73,50

Revised.—The increase is due to actuals over-stepping the allowance made for the growth of expenditure. It is very difficult to forecast expenditure under this head.

Budget.—Allows for a growth of about 3 lakhs.

GRANT No. 31

Voted Rs. 10,00,000 *Charged Rs. 1,00,000*

Total Rs. 11,00,000

55-A. Commutation of pensions financed from ordinary revenues.

Page 428 Civil Estimate.

[The figures are in thousands of rupees.]

Minor head.	Actuals 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Amount transferred from "83—payments of commuted value of pensions"	8,74	10,00	1,00	11,00	11,16	1,00	12,16	10,00	1,00	11.00	10,00

All payments on account of commutation of pensions are brought to account in the first instance under the head "83—Payment of commuted value of pensions". Such portion of the expenditure there recorded as it may be decided to charge against current revenue is transferred to this head.

Revised.—The increase is due to the presentation of an unusually larger number of claims by pensioners entitled to commutation as a matter of right.

Budget.—Provides for normal requirements.

GRANT No. 31

Voted Rs.–2,40,000 *Charged Rs.–17,000*

Total Rs.–2,57,000

83—Payment of commuted value of pensions.

[The figures are in thousands of rupees.]

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Minor heads	Old head—60B-Payment of commuted value of pensions (Reserved)		New head—83—Payment of commuted value of pensions										
	Actuals		Actuals 1937-38.	Budget Estimate, 1938-39			Revised Estimate, 1938-39			Budget Estimate, 1939-40			Total demand for grant.
	1935-36.	1936-37.		Voted.	Charged	Total.	Voted	Charged	Total	Voted.	Charged	Total	
	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs
ayment of commuted value of pensions—													
) Payments in India ..	13,00	22,33	8,70	9,95	70	10,65	11,11	77	11,88	9,95	70	10,65	9,95
) Payments in England.			7	5	30	35	5	23	28	5	30	35	5
Total	13,00	22,33	8,77	10,00	1,00	11,00	11,16	1,00	12,16	10,00	1,00	11,00	10,00
educt—Commuted value of pensions recovered from other Governments	5	.	8	.	.	.	..		..	..	..	.	..
educt—Commuted value of pensions financed from ordinary revenue	.		8,74	10,00	1,00	11,00	11,16	1,00	12,16	10,00	1,00	11,00	10,00
educt—Capital portion of equated payments out of revenue ..	47	1,16	2,40	2,32	16	2,48	2,32	16	2,48	2,40	17	2,57	2,40
Total .	12,48	21,17	–2,40	– 2,32	– 16	– 2,48	–2,32	–16	– 2,48	– 2,40	17	– 2,57	–2,40

The net amount debited to this capital major head after deducting therefrom the recoveries, if any, from other Governments is repaid from revenue by a system of equated payments spread over 15 years which include interest on the capital invested. This is therefore a *pro forma* account, the amount deducted under this head being debited to the revenue head "55—Superannuation Allowances and Pensions."

Actuals, 1935-36 and 1936-37.

46—Stationery and Printing (Reserved and Transferred).

[The figures are in thousands of rupees.]

Minor heads.	Actuals.	
	1935-36.	1936-37.
RESERVED.	Rs.	Rs.
Stationery supplied from Central Stores	6,23	8,25
Government presses	12,43	11,08
Discount of plain paper	16	15
Purchase of plain paper to be used with stamps	95	78
Printing work done at Central Government Press for Provincial Government	..	..
Loss by exchange on English transactions .. .	..	..
Cost of stores purchased in England . ..	.	..
Total .	19,77	20,26
TRANSFERRED.		
Stationery supplied from Central Stores .	44	44
Total .	44	44
GRAND TOTAL ..	20,21	20,70

This head has been abolished with effect from 1937-38. The new head "56—Stationery and Printing" has taken its place.

GRANT No. 32

Pages 411-421. Civil Estimate.

Voted Rs. 23,16,500 *Charged Rs. 17,500*

Total Rs. 23,34,000

56— Stationery and Printing.

[The figures are in thousands of rupees.]

Minor heads.	Actuals, 1937-38.	Budget Estimate 1938-39.			Revised Estimate, 1938-39			Budget Estimate, 1939-40.			Total demand for grant.
		Voted.	Charged	Total.	Voted	Charged.	Total.	Voted.	Charged	Total	
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
ationery—											
Stationery supplied by other Governments	7,96	7,96	1	7,97	7,95	1	7,96	9,18	1	9,19	9,18
Discount on plain paper used with stamps	15	16		16	15		15	15		15	15
Purchase of plain paper used with stamps	93	1,04		1,04	1,04		1,04	69		69	69
inting—											
Government Presses	12,11	12,26	13	12,39	12,17	12	12,29	12,87	13	13,00	12,87
Printing at Private Presses	..			..	9		9	4		4	4
Cost of printing work done by other Governments.	2	2		2	2		2	2		2	2
Charges in England	22	22	4	26	23	2	25	21	4	25	21
Total	21,39	21,66	18	21,84	21,65	15	21,80	23,16	18	23,34	23,16

List of Original Works.

Description of work.	Sanctioned estimate 1938		Expenditure up to 31st March 1938-39		Budget provision 1938-39		Probable expenditure in 1938-39.		Estimated expenditure during 1939-40.	
	Voted	Charged	Voted.	Charged	Voted	Charged	Voted	Charged	Voted	Charged
1	2	3	4	5	6	7	8	9	10	11
Stationery and Printing.										
Reserve for minor works, Chetla Press.	.	.	..	..	1	..	1	..	1	
Total—Stationery and Printing.	..	..	..	..	1	..	1	..	1	..

Revised.—The variation is small and calls for no comment.

Budget.—Is higher than the Revised by 1,54,000. The increase is due mainly to the inclusion of the following additional provisions :—

Printing of electoral rolls	1,08,000
Printing charges of the Publicity Department ..	62,000
Printing of the revised edition of the Bengal Code ..	7,000
	1,77,000

The above increase is partly counterbalanced by a reduction of 35,000 under "Purchase of plain paper used with stamps" owing to more favourable contract rates.

Actuals, 1935-36 and 1936-37.

47—Miscellaneous (Reserved and Transferred).

[The figures are in thousands of rupees.]

Minor heads.	Actuals.	
	1935-36.	1936-37.
	Rs.	Rs.
RESERVED.		
Donations for charitable purposes	77	78
Charges on account of European and non-Indian vagrants ..	6	4
Rewards for destruction of wild animals	4	4
Petty establishments	92	1,11
Special commissions of enquiry	1	..
Irrecoverable temporary loans written off	1	4
Rents, rates and taxes	41	45
Contributions	49	41
Miscellaneous compensation	4,50	4,50
Miscellaneous and unforeseen charges	14,80	14,32
Miscellaneous Durbar charges	3	6
Charges in connection with His Majesty's Silver Jubilee ..	37	..
TRANSFERRED.		
Miscellaneous charges for the treatment of patients at the Pasteur Institute	..	..
Petty establishments—Central Despatch Section	21	24
Total ..	22,62	21,99

This head has been abolished with effect from 1937-38. The new head "57—Miscellaneous" has taken its place.

GRANT No. 33

Voted Rs. 1,03,99,000 *Charged Rs. 36,000*

Total Rs. 1,04,35,000

57—Miscellaneous.

[The figures are in thousands of rupees.]

Pages 422-42 Civil Estimate.

Minor heads.	Actuals, 1937-38.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.			Total demand for grant.
		Voted.	Charged	Total.	Voted.	Charged.	Total.	Voted	Charged	Total	
	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs.
Allowances to terrorists and other State prisoners ..	6	..	..	..	..	.	..	.	..	.	..
Expenditure on account of State prisoners and detenus ..	..	3,00	..	3,00	2,70		2,70		.	..	
Cost of books and periodicals ..	..	..	..	.	.	..				..	..
Donations for charitable purposes	77	1,28	..	1,28	1,27		1,27	94		94	94
Charges on account of European vagrants	4	..	.	..	..	..		.		..	..
Special Commissions of Enquiry	1	1,93	..	1,93	85	13	98	2,15	31	2,46	2,15
Rewards for destruction of wild animals	3	..	..	..	.	.	..				..
Petty establishments ..	96	99	..	99	1,00	..	1,00	94		94	94
Irrecoverable temporary loans and advances written off	1,31	4	..	4	5	.	5	4		4	4
Rents, rates and taxes .	43	43	..	43	42	..	42	50	.	50	50
Contributions .. .	9,87	10,05	..	10,05	10,08	..	10,08	98,91	.	98,91	98,91
Miscellaneous charges for the treatment of patients at the Pasteur Institute ..	..	..	..	..				.			..
Miscellaneous Durbar charges ..	6	4	..	4	4		4	4		4	4
Miscellaneous and unforeseen charges	10,88	46	.	46	9		9	45		45	45
Charges in connection with His Majesty's coronation ..	25	..	..	..	..			.		..	..
Charges in England ..	..	..	..	..	4	1	5	2	5	7	2
Loss or gain by exchange on Home transactions other than stores		.	..	.	.		..	..		..	..
Total ..	24,07	18,22	.	18,22	16,54	14	16,68	1,03,99	36	1,04,35	1,03,99

Revised.—The decrease under the second head is due to smaller expenditure on account of allowances to detenus. The decrease under "Special Commissions of Enquiry" is due to late appointment of the Land Revenue Commission.

Budget.—Exceeds the Revised by 87,67,000. This is the net result of the following variations:—

(*i*) An addition of 88,73,000 under "Contributions", so that the proceeds of certain fines, penalties, etc., hithero credited direct to local bodies but now required to be credited as provincial revenues may be given back to local bodies in the form of grants. For a general explanation, please see the foreward to this book.

(*ii*) An increase of 1,48,000 under "Special Commissions of Enquiry" as provision for the Land Revenue Commission is required for twelve months next year instead of about four months in the current year.

(*iii*) Omission of a provision of 2,70,000 under the second head owing to release of detenus.

Details of the provision under "Donations for charitable purposes" and "Contributions" are given below :—

	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
Donations for charitable purposes.			
Grant to the District Charitable Society ..	13,920	13,920	13,920
Payment to Governors of St. Thomas' School ..	10,240	10,240	10,240
Donation to Calcutta Blind School	300	300	300
Grant to Calcutta Protestant Home	960	960	960
Grant to St. Vincent's Home	3,460	3,460	3,460
Grant to the Refuge, Bowbazar	2,400	2,400	2,400
Grant to the Society for the Protection of Children in India	1,600	1,600	1,600
Grant to the Salimullah Muhammadan Orphanage, Dacca	288	288	288
Grant to the Salvation Army Rescue Home ..	1,200	1,200	1,200
Donation to St. Mary's Hospital for incurables ..	480	480	480
Donation to St. Mary's Home of Charity .	1,200	1,200	1,200
Donation to Calcutta Sailors' Home	960	960	720
Capitation grant to Rescue Homes	15,000	15,000	15,000
Capitation grant to Reformatory School for girls ..	300	300	300
Transport charges of girls sent to private homes ..	200	200	200
Grant to After-care Association	2,400	2,400	2,400
Grant to All-Bengal Women's Union	150	150	150
Charges for other than European and non-Indian vagrants, maintenance of and burial of paupers, etc.	7,000	7,000	7,000
Maintenance of famine orphans	15,500	15,000	15,000
Charges on account of European vagrants ..	5,500	4,500	4,500
Grant to the Calcutta Muslim Orphanage ..	25,000	25,000	..
Grant to the Society for the protection of children in India	10,000	10,000	..
Grant to the Society for the prevention of blindness	10,000	10,000	..
Grant to the Women's Friendly Society	..	..	1,200
Building grant to the Sir Salimullah Moslem Orphanage, Dacca	..	..	12,000
Rounding	—58	—58	—18
Total	1,28,000	1,26,500	94,500
Contributions.			
For the maintenance of telegraph lines (guarantees in the event of loss)	2,600	3,000	11,900
Grant to Victoria Memorial	25,000	25,000	25,000
Contribution to the Board of Economic Enquiry ..	15,000	15,000	15,000
Contribution to Muhammadan Burial Board ..	2,200	2,200	2,200
Maintenance of time gun	700	700	700
Grant to Mymensingh Municipality	1,000	1,000	1,000
Grant to Darjeeling Municipality	2,300	2,600	2,600
Contribution to the Post and Telegraph Department for Foreign State telegrams . ..	1,000	1,000	1,000
Augmentation grants to District Boards	9,35,000	9,35,000	9,35,000
Grant to Labour Welfare Organisations ..	20,000	18,000	20,000
Grant to the Burdwan Flood Committee for the installation of flood warning signals (for 1938-39 only)	..	1,000	..
Grant for firing a gun during the month of Ramzan to indicate the time for Moslems to break fast ..	..	..	100
Payment of fees under Petroleum Act in Calcutta and districts to Fire Brigade Fund and to Municipalities (constituted prior to 1st April 1927)	..	3,500	3,500
Grants to local bodies in lieu of certain receipts which used to be credited direct to those bodies but which are to be credited as provincial revenues under the "Adaptation" orders (items 1 to 11 of the list in the foreword).	..	..	88,72,850
Rounding	+200	..	+150
Total	10,05,000	10,08,000	98,91,000

Actuals, 1935-36 and 1936-37.

Charges in England.

[The figures are in thousands of rupees.]

Heads.	Actuals.	
	1935-36.	1936-37.
	Rs.	Rs.
Leave and other allowances incurred by the High Commissioner	38,53	39,78
Leave and other allowances incurred by the Secretary of State	3,07	3,93
Stores purchased in England by the High Commissioner ..	51	74
Total ..	42,11	44,45

These represent mainly leave salary and overseas pay drawn in England and cost of English Stores As from the 1st April 1937, these are now distributed among the subject heads concerned, e.g., as regards Police officers under "29—Police" and as regards Education officers under "37—Education."

Debt, Deposits, etc.

(Receipts and Disbursements)

Debt, Deposits, etc.

Permanent Debt.

[The figures are in thousands of rupees.] Pages 2 and 5 Civil Estimate.

Minor head.	Actuals, 1937-38.		Budget Estimate, 1938-39		Revised Estimate, 1938-39.		Budget Estimate, 1939-40.	
	Receipts.	Disbursements	Receipts.	Disbursements.	Receipts.	Disbursements	Receipts.	Disbursements.
	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs	Rs
	..			.	.		1,00,00	..

The provision under this head represents the proceeds of a loan of one crore which Government propose to raise during the year.

Debt, Deposits, etc.

Floating Debt.

Pages 2 and 5 Civil Estimate

[The figures are in thousands of rupees.]

Minor head	Actuals, 1937-38.		Budget Estimate, 1938-39.		Revised Estimate, 1938-39		Budget Estimate, 1939-40.	
	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.	Receipts.	Disburse-ments	Receipts.	Disburse-ments.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
	..	..	..	..	85,00	85,00	85,00	85,00

These represent Ways and Means advances taken when necessary in order to maintain the stipulated minimum balance of 25 lakhs with the Reserve Bank

Debt, Deposits, etc.

Unfunded Debt.

State Provident Funds.

[The figures are in thousands of rupees].

Pages 37 and 433. Civil Estimate.

Minor heads.	Actuals, 1937-38		Budget Estimate, 1938-39.		Revised Estimate, 1938-39.		Budget Estimate, 1939-40.	
	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Provident Fund ..	59,11	44,39	59,32	52,60	61,37	44,20	63,80	44,20
I. C. S. Provident Fund ..	3,81	1,49	4,20	1,00	3,85	1,40	3,90	1,44
I. C. S. (Non-European Members) Provident Fund ..	34	3	31	5	38	2	38	2
Contributory Provident Fund ..	3,08	1,33	2,49	1,35	3,88	1,34	2,90	1,34
Other miscellaneous Provident Funds	7	9	18	..	−98	4	2	..
Total ..	66,41	47,33	66,50	55,00	68,50	47,00	71,00	47,00

These are Provident Funds subscribed to by Government servants. Subscription is compulsory for certain classes of servants and optional for others. In the Contributory Funds the subscriber's deposits are supplemented by contributions from provincial revenues in lieu of pension. The amount at a subscriber's credit is paid to him on the termination of his service. Temporary withdrawals from the subscriber's own accumulations are allowed in certain circumstances during service.

Debt, Deposits, etc.

Famine Insurance Fund.

Pages 37 and 433. Civil Estimate.

[The figures are in thousands of rupees.]

Minor head.	Actuals, 1937-38.		Budget Estimate, 1938-39.		Revised Estimate, 1938-39.		Budget Estimate, 1939-40.	
	Receipts.	Disbursements	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.
	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.
Transfer from Revenue Account.	..	.	..	..	10,00	..	1,91	..
Interest receipts ..			.	..	9	..	30	..
Investment Account—Purchase of securities.	..				.	9,94	..	1,91
Total ..	.		.	.	10,09	9,94	2,21	1,91

The revised estimate of 10 lakhs under "Transfer from Revenue Account" represents the initial contribution from revenues to the Famine Insurance Fund under section 4 of the Bengal Famine Insurance Fund Act, 1937.

The budget under the same head represents the further contribution from revenues required to maintain the balance at the credit of the Fund at twelve lakhs of rupees in accordance with the provisions of Section 7 of the Act.

The revised and budget estimates under "Purchase of Securities" represent the amounts required for the purchase of securities under Section 6 of the Act.

GRANT No. 32

Debt, Deposits, etc.

Deposits not bearing interest.

Voted Rs. 12,400

Depreciation Reserve Fund—Government Presses.

[The figures are in thousands of rupees.]

Pages 2 and 5. Civil Estimate.

	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.	1935-36	1936-37.	1937-38
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	..	71	2,26	2,81	2,76	3,44	4,46	4,16	3,90	3,71	3,43
Receipts ..	1,08	1,90	1,38	1,20	1,00	1,15	1,05	..	1*	.	96
Total ..	1,08	2,61	3,64	4,01	3,82	4,59	5,51	4,16	3,95	3,71	4,39
Payments ..	37	35	83	1,25	38	13	1,35	22	24	28	55
Closing balance ..	71	2,26	2,81	2,76	3,44	4,46	4,16	3,94	3,71	3,43	3,84

*Represents the book value of certain machinery transferred from the Press and Forms Department to the Bengal Government Press.

	Budget estimate, 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
Opening balance	3,88	3,84	4,26
Receipts	85	89	89
Total	4,73	4 73	5,15
Payments	47	47	12
Closing balance	4,26	4,26	5,03

The object of this deposit account, which was first created in 1927-28, is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in the Press.

The "receipts" consist of—

(*a*) the amount of depreciation calculated on the value of the plant, machinery and furniture in use in the Press during the year,

(*b*) the book value of plant, machinery and furniture disposed of during the year.

The "payments" represent withdrawals made for the purpose of expenditure. The expenditure is booked in the Revenue accounts under "56—Stationery and Printing" with a corresponding "deduct" entry.

Payment of contribution to this deposit account was suspended for three years with effect from 1934-35 in view of the prevailing financial stringency. Payments into the fund have been resumed from 1937-38.

Debt, Deposits, etc.

Deposits not bearing interest.

Scheduled Castes Education Fund.

Pages 2 and 5 Civil Estimate.

(The figures are in thousands of rupees.

Minor head.	Actuals, 1937-38.		Budget Estimate, 1938-39.		Revised Estimate, 1938-39.		Budget Estimate, 1939-40.	
	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
....	..	..	.	..	5,00	1,97	..	3,03

A special Fund has been created with the sum of rupees five lakhs voted by the Legislature for the advancement of education of members of the Scheduled Castes. This amount has been shown under "Receipts'. The estimates under 'Disbursements" represent the amounts likely to be spent out of the Fund during the current year and next.

Debt, Deposits, etc.

Deposits not bearing interest.

Deposits of Local Funds.

District Funds.

[The figures are in thousands of rupees.]

Pages 2 and 5, Civil Estimate.

Minor head.	Actuals, 1937-38.		Budget Estimate, 1938-39.		Revised Estimate, 1938-39.		Budget Estimate, 1939-40.	
	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Funds ..	1,64,00	1,67,22	1,68,00	1,65,00	1,64,00	1,62,00	1,64,00	1,62,00

The estimates represent expected deposits and withdrawals in the accounts of District Boards banking with Government.

Debt, Deposits, etc.

Deposits not bearing interest.

Deposits of Local Funds.

Other Funds.

Pages 37 and 433. Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Actuals, 1937-38.		Budget Estimate, 1938-39.		Revised Estimate, 1938-39.		Budget Estimate, 1939-40.	
	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Municipal Funds	54,67	54,44	53,00	53,00	53,00	53,00	54,00	54,00
Education Funds	21,17	16,83	22,00	22,00	29,00	22,00	29,00	22,00
Medical and Charitable Funds ..	1,06	1,02	1,10	1,10	1,00	1,00	1,00	1,00
Other miscellaneous Funds ..	10,27	9,80	10,00	10,60	11,00	10,00	11,00	10,00
Total ..	87,17	82,09	86,10	86,70	94,00	86,00	95,00	87,00

These are the amounts which are expected to be deposited and withdrawn during the year in the accounts of local funds and municipalities banking with Government.

Debt, Deposits, etc.

Deposits not bearing interest.

Departmental and Judicial Deposits and Other Accounts,

("Civil Deposits" and "Other Accounts").

[The figures are in thousands of rupees.]

Pages 38 and 434. Civil Estimate.

Minor heads.	Actuals, 1937-38		Budget Estimate, 1938-39.		Revised Estimate, 1938-39		Budget Estimate, 1939-40.	
	Receipts	Disbursements	Receipts.	Disbursements.	Receipts	Disbursements.	Receipts.	Disbursements.
Civil Deposits—	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.
Revenue Deposits	32,47	30,04	33,00	32,00	30,00	33,00	28,00	30,00
Civil Courts' Deposits	1,91,12	1,94,68	2,00,00	1,96,00	1,72,00	1,72,00	1,70,00	1,70,00
Criminal Courts' Deposits	1,66	1,65	1,60	1,70	1,50	1,50	1,40	1,40
Personal Deposits	2,31,78	2,33,92	2,42,00	2,37,00	1,70,00	2,00,00	1,60,00	1,90,00
Trust Interest Fund	2,18	2,23	2,20	2,15	2,20	2,20	2,20	2,20
Forest Deposit	1	1	1	1	1	1	1	1
Deposit for work done for public bodies or individuals	1,06,53	1,00,68	93,70	92,20	1,00,00	97,00	80,00	77,00
Deposits on account of Survey and Settlement Operations conducted for private and Wards Estates		..	..	..	3	..	..	..
Deposits of the Jute Cess Fund ..	12,89	13,77	14,00	13,00	12,00	12,00	12,00	12,00
Deposits on account of cost price of Liquor, Ganja and Bhang	5,74	5,09	5,20	5,14	6,00	6,00	6,00	6,00
Public Works Deposits	5,88	4,22	4,09	3,90	6,52	6,06	6,55	6,00
Unclaimed General Provident Fund Deposits	31	3	..	..	34	2	34	2
Other Accounts—								
Subventions from Central Road Fund .	2,27	13,22	..	25,81	97	23,31	19,57	29,61
Deposit Account of grants for economic development and improvement of rural areas .. .	4,92	6,04	8,07	8,07	6,20	8,81	8,68	8,68
Deposits for works done for public bodies and individuals, contributions from local bodies for rural reconstruction scheme		.	1,28	1,28	..	..	..	..
Deposit Account of the grant made by the Indian Central Cotton Committee .	4	4	4	4	4	4	4	4
Deposit Account of the grant made by the Imperial Council of Agricultural Research	1,00	1,04	94	94	94	95	95	95
Deposit Account of the grant by the Central Government for development of sericulture industry	46	42	50	50	47	46	43	50
Deposit Account of the grant by the Central Government for development of handloom industry	96	1,37	.	98	96	87	..	91
Deposit Account of the grant made by the Indian Central Jute Committee ..	15	15	52	52	38	38	52	52
Deposit Account of grants from Sugar Excise Duty	.		23	23	23	12	12	23
Total ..	6,00,43	6,15,20	6,07,38	6,21,47	5,10,88	5,04,07	4,96,76	5,36,02

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in Revenue Court in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc. Certain funds created out of grants made for special purposes by the Government of India, the Imperial Council of Agricultural Research and other outside bodies have been shown under this head for the sake of convenience. Details in regard to the more important of these special funds will be found at pages 154 to 160 of this book.

GRANT No. 34

Debt, Deposits, etc.

Advances not bearing interest.

Voted Rs. 4,25,000

Pages 39 and 434. Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Actuals, 1937-38.		Budget Estimate, 1938-39.		Revised Estimate, 1938-39.		Budget Estimate, 1939-40.		Demand for grant.
	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.	
Advances repayable—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances for the purchase of passages	1	..	2	2	..	..	..	..	..
Objection book advances ..	3,17	3,28	2,83	2,95	3,80	4,00	3,80	4,00	4,00
Special advances.. ..	27	33	..	1	..	..	..	..	..
Forest advances	9,27	9,23	9,20	9,10	9,30	9,30	9,30	9,30	..
Public Works advances ..	7	18	20	15	20	20	20	20	..
Other advances	25	18	35	32	30	25	30	25	25
Permanent advances, Civil ..	9	18	5	4	15	20	15	20	..
Account with the Government of Burma	3,58	3,58	3,00	3,00	5,30	5,30	5,30	5,30	..
Accounts with Foreign Governments and Indian States	14	..	..	..	..	..	..	..	..
Accounts with the Reserve Bank ..	2,03	2,85	1,50	2,80	4,70	4,50	4,70	4,50	..
Total ..	18,88	19,76	17,15	18,39	23,75	23,75	23,75	23,75	4,25

The dominant figures are those against "Objection Book Advances", "Forest Advances", "Accounts with the Government of Burma" and "Accounts with the Reserve Bank".

Advances of pay and travelling allowance made to Government servants under orders of transfer, etc., and the recovery of such advances constitute the main transactions booked under "Objection Book Advances". Advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances are shown under "Forest Advances".

The transactions on account of the Reserve Bank appearing in the Government Accounts are in the first instance credited or debited to the head "Accounts with the Reserve Bank" until they are cleared by the Accountant-General.

Debt, Deposits, etc.

Suspense.

Suspense Account.

[The figures are in thousands of rupees.]

Pages 39 and 434. Civil Estimate.

	Actuals.			1938-39.		Budget estimate, 1939-40.
	1935-36.	1936-37.	1937-38.	Budget estimate.	Revised estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	7,77	7,61	7,49	8,00	5,50	5,50
Disbursements	7,44	7,69	7,57	8,00	5,50	5,50

The head mainly accommodates transactions relating to road and public works cess collected in one district and due to be remitted to other districts but not so remitted before the close of the year.

Debt, Deposits, etc.

Suspense.

Reserve Bank Suspense.

Pages 39 and 434. Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Actuals, 1937-38.		Budget estimate, 1938-39.		Revised estimate, 1938-39.		Budget estimate, 1939-40.	
	Receipts	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Reserve Bank Suspense	3,48,98	3,49,00	1,85,00	1,85,00	4,00,00	3,99,00	4,00,00	3,99,00

This is a new head necessitated by the banking and accounting arrangements consequential to the introduction of provincial autonomy.

It represents items of "London Accounts" which are cleared when they are properly classified under the service heads concerned.

Debt, Deposits, etc.

Suspense.

Cash Balance Investment Account.

[The figures are in thousands of rupees.]

Pages 39 and 434, Civil Estimate.

Minor heads.	Actuals, 1937-38.		Budget estimate, 1938-39		Revised estimate, 1938-39.		Budget estimate, 1939-40.	
	Receipts.	Disbursements.	Receipts	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cash Balance Investment Account ..	99,81	2,19,42	2,29,62	2,29,62	3,70,00	3,65,00	3,35,00	3,35,00

This is a new head necessitated by the banking and accounting arrangements consequential on the introduction of provincial autonomy. In it will be shown the transactions of the Provincial Government by way of investment of its balances in short term loans, e.g., in Treasury Bills of the Government of India. The interest derived from such investments will be credited as receipts under "XX– Interest—Interest realised on investments of Provincial Balances" (*vide* page 30 of this book). All that will appear here will be under "Disbursements" the capital invested, and under "Receipts" the same capital when it returns on maturity.

Revised.—Larger investments were found possible than had been originally anticipated.

Budget.—Follows generally the Revised.

Debt, Deposits, etc.

Suspense.

Pre-audit Cheques.

Pages 39 and 434, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Actuals, 1937-38.		Budget estimate, 1938-39.		Revised estimate, 1938-39.		Budget estimate, 1939-40.	
	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pre-audit Cheques ..	3,18,63	3,14,01	2,89,00	2,87,00	3,37,00	3,37,00	3,37,00	3,37,00

Represents transactions in the Presidency Town of Calcutta which are cleared when they are classified under the service heads.

Receipts and Disbursements practically balance each other.

GRANT No. 35

Debt, Deposits, etc.

Loans and Advances by Provincial Governments

Voted Rs. 18,42,000

[The figures are in thousands of rupees]

Pages 39 and 434, Civil Estimate.

Minor heads	Actuals, 1937-38.		Budget Estimate, 1938-39		Revised Estimate, 1938-39		Budget Estimate, 1939-40.		Total demand for grants.
	Repayments	Advances.	Repayments	Advances.	Repayments.	Advances	Repayments	Advances	
	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.
Loans to Municipalities, Port Funds, etc.—									
Loans to Municipalities .	1,53	6,75	1,55	4,53	1,62	3,84	1,77	2,84	2,84
Loans to Landholders and other notabilities ..	1,08	..	61		61		63	..	..
Loans to District and other Local Fund Committees	81	98	38	5,77	69	4,82	82	6,25	6,25
Advances to cultivators ..	21,49	3,73	8,64	5,00	2,52	50,10	10,02	5,00	5,00
Advances under special laws	36	9	49	28	21	15	20	72	72
Miscellaneous loans and advances ..	25	2,86	38	3,86	58	3,35	26	1,09	1,09
Loans to Government servants—									
House building advances .	82	1,13	85	1,40	1,00	1,10	1,00	1,20	1,20
Advances for purchase of motor cars ..	1,02	1,12	1,00	1,28	1,00	1,20	1,10	1,30	1,30
Advances for purchase of other conveyances .	1	1	.	2	..	1	..	1	1
Passage advances ..	1	1	1	2		1	.	1	1
Total ..	27,38	16,68	13,91	22,16	8,23	64,58	15,80	18,42	18,42

Advances.

"Loans to Municipalities, Port Funds, etc."

The details of the provisions included in the Revised and in the Budget are shown below :—

Loans to Municipalities, Port Funds, etc.

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
Loans to Municipalities—			
Asansol	..	..	..
Baranagar	1,46,600	1,46,600	42,000
Kamarhati	70,600	70,600	30,000
Halisahar	46,000	46,000	..
Tollygunj	..	..	75,000
Jessore	..	..	30,000
Rajshahi	..	..	..
Comilla	5,334	5,400	..
Hooghly-Chinsura	95,000	95,000	..
Serampore	32,000	20,000	12,000
Chandpur	50,000	..	95,000
English Bazar	7,800	..	..
	4,53,334	3,83,600	2,84,000
For rounding	—334	..	..
Total ..	4,53,000	3,83,600	2,84,000
Loans to District Boards, etc.—			
Jalpaiguri	..	1,25,000	1,25,000
Rural Water-supply	5,50,000	3,50,000	5,00,000
District School Boards	27,000	7,400	..
	5,77,000	4,82,400	6,25,000

For advances to cultivators a provision of 5,00,000 has been made in the expectation that there will be no flood or other natural calamity in 1939-40.

The advances under special laws are mainly for takavi works in the 24-Parganas and for maintenance of the Gumti embankment in the district of Tippera.

The estimate under "Miscellaneous Loans and Advances" includes the following :—

	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
Miscellaneous Loans—			
Weaving Loans	4,000	4,000	4,000
State aid to Industries	50,000	50,000	50,000
Daulatpur Agriculture Institute	12,000	7,000	..
Detenu financing loans	3,20,000	2,73,000	..
Commissioner of Wakfs, Bengal	..	..	55,000
Council of Medical Registration, Bengal	..	1,000	..
Total ..	3,86,000	3,35,000	1,09,000

Loans to Government Servants.—The estimate is based on past actuals.

Repayments.

Budget, 1938-39	13,91,000
Revised, 1938-39	8,23,000
Budget, 1939-40	15,80,000

The decrease in the Revised is mainly under "Advances to Cultivators" and is due to suspension of recovery on account of floods.

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Subventions from Central Road Fund.

[The figures are in thousands of rupees.]

Pages 38 and 434. Civil Estimate.

	Actuals							Budget estimate, 1938-39.	Revised estimate, 1938-39	Budget estimate 1939-40
	1931-32.	1932-33.	1933-34.	1934-35.	1935-36.	1936-37	1937-38			
	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs.
ing balance ..	14,89	9,92	22,18	28,74	34,78	38,61	43,33	27,70	32,38	10,04
ipts ..	6,00	22,55	12,50	13,21	14,13	17,66	2,27		97	19,57
Total ..	20,89	32,47	34,68	41,95	48,91	56,27	45,60	27,70	33,35	29,61
ges	10,97	10,29	5,94	7,17	10,30	12,94	13,22	25,81	23,31	20,61
ng Balance ..	9,92	22,18	28,74	34,78	38,61	43,33	32,38	1,89	10,04	..

The receipts are the allocations made to Bengal by the Government of India out of the proceeds of the additional import and excise duties on motor spirit, commonly known as the Road Development Fund.

The portions allocated for expenditure in the provinces are retained by the Government of India until they are actually required for expenditure.

The receipt of 97,000 shown under the Revised is a special one representing a contribution from the Centre towards construction of the Sevoke-Bagrakote Road. The opening balance of 10,04,000 in the Budget for 1939-40 represents the unspent balance of allocations already made.

The "Charges" represent expenditure out of this fund. The accounting procedure is as follows:—

(*i*) The grants from the Government of India are credited, and the amount required for expenditure is debited, in this deposit account.

(*ii*) The amount withdrawn from this deposit account is credited as receipts under "XXXIX—Civil Works" (page 43 of this book) and the actual expenditure is booked under "50—Civil Works" (page 120 of this book).

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Deposit Account of grants for Economic Development and Improvement of rural areas.

Pages 38 and 434. Civil Estimate.

[The figures are in thousands of rupees.]

	Actuals, 1935-36.	Actuals, 1936-37.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Opening balance	..	11,87	3,64	..	2,52	..
Receipts	16,00	70	4,92	8,07	6,29	8,63
Total ..	16,00	12,57	8,56	8,07	8,81	8,63
Charges	4,13	8,93	6,04	8,07	8,81	8,63
Closing balance	11,87	3,64	2,52	..	..	..

1. In 1935-36 the Government of India allotted a sum of 16 lakhs to this province for expenditure on the following schemes of rural uplift:—

Schemes.

(1) The establishment of seed, paddy and crop demonstration centres.
(2) The improvement of cattle and fodder crops.
(3) The improvement of poultry.
(4) Propaganda work in the districts.
(5) Wireless transmission in Midnapore.
(6) Capital cost of establishment of an Agricultural Institute at Daulatpur.
(7) The establishment of coir spinning and weaving demonstration parties.
(8) The establishment of Union Board dispensaries and improvement of water-supply.
(9) Attachment of agricultural farms, etc., to secondary schools and provision of village play-ground and village halls.
(10) Grants-in-aid of the Boy Scout, Girl Guide and Bratachari Movement.
(11) Minor Drainage and Flushing Schemes.
(12) Improvements in the Chittagong Hill Tracts.
(13) Discretionary grants to Commissioners and District Officers.
(14) Grant to Sriniketan.
(15) Grant for school play-grounds.

2. The Government of India have sanctioned a second rural uplift grant of 18 lakhs for expenditure (to be spread over three years) on the following projects:—

(1) Improvement of rural water-supply.
(2) Provision of playing fields and recreation grounds for villages and village schools.
(3) Improvement of existing village communications including where desirable, existing waterways.
(4) Improvement of rural sanitation.
(5) Extension of cattle improvement scheme to more districts.

Allotments out of this grant are made by the Government of India only when funds are actually required.

3. A grant of 70,450 which was received from the Government of India in 1936-37 for Co-operative Training is also accounted for under this head.

4. The opening balance in the Revised Estimate for 1938-39 consists of the unspent balance of the grants as well as of local contributions received in respect of these grants as shown below :—

1st grant	..	..	1,15,070
Local contribution	..	..	995
2nd grant	..	..	62,801
Local contribution	..	..	47,234
Grant for co-operative training		..	26,197
Total		..	2,52,297

5. The estimated expenditure in 1938-39 and 1939-40 out of the above grants and local contributions is shown below :—

	First grant.	Local contribution.	Second grant.	Local contribution.	Grant for co-operative training.	Total.
Revised estimate, 1938-39	82,000	14,000	5,70,000	1,70,000	45,000	8,81,000
Budget estimate, 1939-40	29,000	14,000	6,06,000	1,70,000	44,000	8,63,000

6. With effect from 1938-39 the following procedure has been laid down for the accounting of receipt and expenditure from these grants:—

(*i*) The grants from the Government of India will be credited and the amount required for expenditure debited, in this deposit account as usual.

(*ii*) The amounts withdrawn from this deposit account will be credited as receipts, and the actual expenditure booked, under the appropriate service heads, *e.g.*, XXVI—Education and 37—Education, XXVIII—Public Health and 39—Public Health, etc.

7. One of the conditions attached to the second grant of the Government of India was that it should be supplemented by local contributions in cash or in kind. Voluntary contribution has also been received towards the Drainage and Flushing scheme financed from the First grant. A new subhead "Local contributions" has accordingly been opened in the Debt Deposit Section of the Budget for exhibiting such contributions The accounting procedure for expenses out of these contributions will be the same as that for the original grant.

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Deposit account of the grant made by the Imperial Council of Agricultural Research.

Pages 38 and 434, Civil Estimate.

[The figures are in thousands of rupees.]

	Actuals.						Budget estimate 1938-39.	Revised estimate, 1938-39.	Budget estimate, 1939-40.
	1932-33	1933-34	1934-35	1935-36.	1936-37.	1937-38.			
	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	6	3	9	1	1	2	.	1	..
Receipts	49	65	66	94	99	1,05	94	94	95
Total ..	55	68	75	95	1,00	1,07	94	95	95
Charges .	52	59	74	94	98	1,06	94	95	95
Closing balance ..	3	9	1	1	2	1	..	..	..

Receipts under this head represent grants made by the Imperial Council of Agricultural Research. The grants are spent on schemes of research which come under three major heads, viz., Agriculture, Veterinary and Medical. The details of schemes for which provision has been made in the budget for 1939-40 are shown below :—

Under "40—Agriculture."

Animal nutrition scheme	12,877
Study of soil problems	3,990
Sugarcane seedling testing station	2,300
Horticultural scheme	3,600
Scheme for provincial marketing staff in Bengal ..	18,449
Extraction of flax fibre	900
Scheme for improvement of linseed crop	3,496
Rice research scheme	14,000
Work on the insect pests of sugarcane	8,448
Total ..	68,060

Under "41—Veterinary."

Investigation into veterinary diseases	9,000

Under "38—Medical."

Research in systematic cultivation of medicinal plants ..	18,000
Grand Total ..	95,060

The accounting procedure is as follows :—

(1) The grant from the Imperial Council of Agricultural research is credited to, and the amount required for expenditure is debited to, this deposit head.

(2) That part of the total taken out of the deposit head which is required for expenditure under the "Medical" budget is credited to Revenue head "XXVII—Medical" and booked as expenditure under "38 Medical".

(3) Similarly that part of the total which is required for expenditure under the "Agriculture" budget is credited to Revenue head "XXIX—Agriculture" and booked as expenditure under "40—Agriculture".

(4) Again that part of the total which is required for expenditure under the "Veterinary" budget is credited to Revenue head "XXX—Veterinary" and booked as expenditure under "41—Veterinary".

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Deposit Account of the grant by the Central Government for Development of Sericulture Industry.

[The figures are in thousands of rupees.]

Pages 38 and 484, Civil Estimate.

	Actuals,			Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate 1939-40
	1935-36	1936-37	1937-38.			
	Rs	Rs.	Rs	Rs	Rs	Rs.
Opening balance	.	7	2	.	6	7
Receipts	41	32	46	50	47	43
Total	41	39	48	50	53	50
Charges .	34	37	42	50	46	50
Closing balance	7	2	6		7	..

In 1935-36, Government of India made a grant of 41,347 for schemes formulated by this Government for the improvement of the sericultural industry in the province, viz., (1) a scheme for the production of disease-free seed cocoons, and (2) a scheme for determining the comparative efficiency of disinfectants for preventing disease in silk-worms. The schemes were continued in 1936-37 with further grants from the Government of India. The latter scheme has been wound up The grant for 1939-40 provides for the continuance of scheme No (1) and for a new scheme involving research about better classes of cocoons and the improvement of mulberry.

2. The accounting procedure is as follows :—

(*i*) The grant is credited and the amount required for expenditure is debited to this deposit head.

(*ii*) The amount taken out of the deposit head is credited as receipts under the Revenue head "XXXII - Industries" and the expenditure is booked in the revenue accounts under "43—Industries."

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Deposit Account of the grant by the Central Government for Development of Handloom Industry.

Pages 38 and 434, Civil Estimate.

[The figures are in thousands of rupees.]

	Actuals.			Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	1935-36.	1936-37.	1937-38.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	35	92	1,46	1,02	1,05	1,14
Receipts	80	96	96	..	96	..
Total ..	1,15	1,88	2,42	1,02	2,01	1,14
Charges	23	42	1,37	98	87	91
Closing balance	92	1,46	1,05	4	1,14	23

The receipts are grants received from the Government of India for the development of the handloom industry in Bengal. Part of the expenditure out of these grants is incurred under the head "43—Industries" and part under the head "42—Co-operation."

The accounting procedure is as follows:—

(1) The grant is credited and the amount required for expenditure is debited to this deposit head.

(2) That part of the total taken out of the deposit head which is required for expenditure under the "Industries" Budget is credited as receipts under the Revenue head "XXXII—Industries" and booked as expenditure under "43—Industries."

(3) Similarly that part of the total which is required for expenditure under the "Co-operation" Budget is credited as receipts under the Revenue head "XXXI—Co-operation" and booked as expenditure under "42—Co-operation."

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Deposit Account of the grant made by the Indian Central Jute Committee.

[The figures are in thousands of rupees.] Pages 38 and 434, Civil Estimate.

	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Opening balance	..	..		
Receipts	15	52	38	52
Total ..	15	52	38	52
Charges	15	52	38	52
Closing balance	..	..	..	..

This represents the grant made by the Indian Central Jute Committee in connection with the scheme for appointment of a special staff for investigation into the methods of jute census in this province.

The accounting procedure is similar to that governing grants for the development of sericulture and handloom industries.

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Deposit Account of grants from Sugar Excise Duty.

Pages 38 and 434, Civil Estimate.

[The figures are in thousands of rupees.]

	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs	Rs.	Rs.
Opening balance	..	..	11
Receipts	23	23	13
Total	23	23	23
Charges	23	12	23
Closing balance	..	11	..

This represents grants from the Central Government out of the Sugar Excise Fund for organisation of Co-operative Societies among sugarcane growers in this Province. The accounting procedure is similar to that governing grants for the development of sericulture and handloom industries.

APPENDIX A.

List of Original Works.

Irrigation.

1939-40.

Description of works.	Sanctioned estimate.	Expenditure to end of 1937-38.	Grant in 1938-39.	Probable expenditure in 1938-39.	Estimated expenditure in 1939-40.
1	2	3	4	5	6
XVII-A—Productive.	Rs.	Rs.	Rs.	Rs.	Rs.
New Works.					
Damodar Canal—Extensions and Improvements.					
1. Sanitary privy in the Assistant Executive Engineer's residence at Rondia.	1,239	..	..	..	1,239
2. Tube-well in the Zilladar's and Overseer's combined quarters at Galsi.	420	..	..	..	420
Works in progress.					
Damodar Canal—Extensions and Improvements.					
1. Constructing a reference bench mark pillar at head works, Rondia	324	..	324	324	..
2. Increasing roadway and providing railings to 5 bridges over the distributaries Nos. 2 and 2A of the Main Canal.	250	..	250	888	..
3. Constructing pipe culverts under public roads in connection with the distributary No 6 of the Main Canal.	1,000	..	1,000	1,000	..
4. Widening the Paraj Road bridge in reach No. 1 of the Main Canal.	1,613	..	1,613	1,613	..
5. Constructing a syphon aqueduct at chainage 70,250[1] of Branch Canal.	10,000	..	10,000	5,000	9,000
6. Installation of 6 rain gauges in the Damodar Canal area.	954	..	954	795	159
7. Constructing 6 khalasis' sheds on the distributaries of the Branch Canal.	5,934	..	5,934	5,886	35
8. Construction of 8 khalasis' sheds on the distributary No. 6 system of the Main Canal.	7,296	.	7,296	7,192	110
9. Constructing 55 pipe culverts under public roads in connection with the distributary No. 6 system of the Main Canal.	7,525	..	7,525	7,525	..
10. Installation of a lightning conductor to the combined Zilladar's and Overseer's quarters and office on the distributary No 6 of the Main Canal at Balgona	150	..	150	150	..
11 Installation of a lightning conductor to the combined Zilladar's quarters and office in connection with the Branch Canal at Bonpas	150	..	150	150	..
12. Remodelling the roadway of the Weir No 5 of the Main Canal for passing a 10-ton roller	3,600	..	3,600	3,050	.
13. Remodelling the roadway of Weir No 2 of the Main Canal for passing a 10-ton roller	3,600	..	3,600	3,595	..
14. Constructing a stop dam at the off-take of distributary No. 1A of the Branch Canal	297	.	297	297	.
15. Providing a cart bridge to the existing regulator at chainage 11,470[1] of distributary No 8A of the Branch Canal.	485	.	485	435	50
16. Constructing a permanent pipe outlet at chainage 66,328[1] of the Main Canal (Reach No. 6, left bank)	355	..	355	330	.
17. Constructing a drainage cut in Mouza Naravanpur in connection with the Main Canal, Reach No 1	200	..	200	165	39
18. Construction of a minor channel from chainage 14,450[1] (right) of distributary No 6 of the Branch Canal	905	.	905	515	371
19. Construction of 3 servants' quarters for the residence of the Executive Engineer, Damodar Canal Division, at Burdwan.	950	33,834	..	840	286
20. Construction of a regulator at 50,300[1] in reach No. 1 of the Main Canal to feed distributaries Nos. 1, 2 and 2A of the Main Canal.	15,000		..		
21. Fitting regulating boards at Banka Syphon of the Main Canal.	3,000		..		
22. Regulators in distributaries	19,600		..		
23. Construction of a diversion road from chainage 36,627[1] to 37,612[1] of distributary No. 1 of the Branch Canal.	300		300		
Total—Damodar Canal	85,127	33,834	44,918	39,700	11,659
New Works.					
Eden Canal—Extensions and Improvements.					
1. Fire protecting appliances to Government buildings on the Eden Canal.	701	..	..	..	500
2. Sinking a tube-well in sectional officer's quarters at Jujuti.	850	..	..	..	850
Works in progress.					
Eden Canal—Extensions and Improvements.					
3. Remodelling the bridge across the Eden Canal at Kristopur.	3,300	..	..	3,300	..
Total—Eden Canal	4,851	..	..	3,300	1,350

Description of works.	Sanctioned estimate.	Expenditure to end of 1937-38.	Grant in 1938-39.	Probable expenditure in 1938-39.	Estimated expenditure in 1939-40.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Bakreswar Canal—Extensions and Improvements—Works in progress.	..	..	1,000	1,000	..
Total XVII-A (Productive) ..	89,978	33,834	45,918	44,000	13,009
XVII-A (Unproductive).					
Bakreswar Canal—Extensions and Improvements—Works in progress.	..	..	..	.	1,000
New Works.					
Midnapore Canal—Extensions and Improvements.					
1. Remodelling outhouses of the Mirpur rest shed ..	300	..	..	..	300
2. Constructing pucca quarters at Panskura for the Sectional Officer, Irrigation.	4,836	..	..	..	2,000
3. Conversion of 3 kutcha thatched toll offices at Daina, Bansberia and Panskura into pucca ones.	1,824	..	..	..	1,800
Total XVII-A (Unproductive)	6,960	..	..	..	5,100
XVII-B (Unproductive).					
New Works.					
Hijli Tidal Canal—Extensions and Improvements.					
Conversion of the kutcha thatched toll office at Terapakhia into a pucca one	608	..		..	600
Works in progress.					
Hijli Tidal Canal—Extensions and Improvements.					
Constructing a pucca toll office at Peechaboni ..	1,474	..	(*a*)1,400		
New Works.					
Calcutta and Eastern Canals—Extensions and Improvements					
Hydrant for supplying fresh water to the touring launches at Khulna (*b*)	190	.	..	..	190
Works in progress.					
Calcutta and Eastern Canals—Extensions and Improvements.					
Reconstruction of—					
1. Barrackpore bridge	3,66,500	1,800	1,20,000	70,000	80,000
2. Tollyganj bridge	1,56,500	1,20,700	10,000	7,000	5,000
3 Ultandanga bridge over the New cut canal ..	1,21,475	95,700		.	..
4 Alipore bridge	1,94,000	1,83,900	2,000	1,000	5,000
5. Narkaldanga bridge	3,48,200	2,64,200	4,000	2,000	..
6 Manicktola bridge	3,13,691	3,01,900	..	..	..
7. Belliaghata bridge	2,94,680	2,69,300	1,500	1,500	..
8. Chitpore bridge	1,32,000	1,01,100	500	500	..
New Works.					
Sundarbans Steamer Route—Extensions and Improvements.					
1. Hydrant for supplying fresh water to the touring launches at Khulna (*b*)	190	..	..	..	190
2. Electric installation in the Executive Engineer's office at Khulna (*c*)	743	..	..	..	743
New Works.					
Madaripur Bil Route—Extensions and Improvements.					
1. Hydrant for supplying fresh water to the touring launches at Khulna (*b*)	128	..	..	..	128
2. Electric installation in the Executive Engineer's office at Khulna (*c*)	742	..	..	..	742
Total XVII-B (Unproductive) ..	19,31,121	13,38,600	1,39,400	82,000	92,593

(*a*) The work relates to the Orissa Coast Canal under 18-B—Extensions and Improvements and the grant for 1938-39 has been transferred to that head.
(*b*) The estimated cost of the work is Rs. 508 which is chargeable 3/8th to Calcutta and Eastern Canal, 3/8th to Sundarban Steamer Route and ¼ to Madaripur Bil Route.
(*c*) The estimated cost of the work is Rs. 1,485 chargeable ½ to Sundarban Steamer Route and ½ to Madaripur Bil Route.

Description of works	Sanctioned estimate.	Expenditure to end of 1937-38	Grant in 1938-39	Probable expenditur in 1938-39.	[illegible]ed expenditure in 1939-40.
1	2	3	4	5	6
18A.	Rs.	Rs	Rs.	Rs.	Rs
New Works.					
1 Flushing the Kana More river in the Murshidabad district.	15,441				5,000
2. Jhargram Irrigation scheme in the Midnapore district.	2,47,160				10,000
Works in progress.					
1. Excavation and repairs to Khairabani bundh and silt clearance of the channel from Aulia bund, district Midnapore	4,364		2,500	1,500	1,900
2 Kalindi bund scheme in the district of Bankura(a)	9,959		7,000		
3. Salband weir in Bankura	64,248	52,174	8,000	8,000	4,100
Total 18A	3,41,172	52,174	17,500	9,500	21,000
New Works.					
Miscellaneous Expenditure Surveys					
1. New unforeseen surveys			500	500	500
Works in progress.					
2. Soil survey in connection with More Reservoir project	3,300		3,300		
3 Irrigation schemes, investigation and contour survey	(b) 1,50,000		1,50,000	(c) 44,340	47,000
4 Survey in progress			2,000	1,740	2,000
5 Contour survey in Central and Western Bengal	1,46,000		2,500	( )18,500	
6 Engineering survey in connection with Damodar Hooghly Flush Irrigation Scheme			5,000		
Total 18A—Miscellaneous	2,99,300		1,63,300	28,080 or 28,000	49,500
18B- Works.					
New Works.					
South-western Circle					
1 Widening the bed of the Kaliaghye river in the Midnapore district by removing chak bunds and Bastu land within 500 feet on both sides of the river from Lanlogkota to Sewlipur	85,931				5,000
2 Fire protection appliances to Government buildings in the Gadghat subdivision.	1 040				1,040
3. Converting the main room of the Nor Inspection Bungalow into rest shed	524				524
4 Government embankment—Remodelling the Gopalpur inspection bungalow	3,200				1,500
5. Government embankment Tube-well in the Ampta inspection bungalow	1,755				1,755
6. Government embankment—Embedding an iron safe in the Sectional Officer's quarters at Routra.	13				13
7. Government embankment Embedding an iron safe in the office at Powsla.	9				9
8. Government embankment - Constructing Sectional Officer's office and quarters of Nalua Section at Kasinagor	4,200				3,000
Works in progress.					
South-western Circle					
1 Ranju Bund scheme, district Malda	3,893		2,000	2,000	1,900
2 Kinoo Sarkar's jola scheme, district Pabna	12,845 (3rd of 38,535).		6,420		
3. Improvement of the Bhalmara khal, district Nadia	15,960		8,000		
4 Protective works at Kurigram, district Rangpur, against erosion of the river Dharla	85,000		40,000	40,000	45,000
5 Government embankment- Sinking a tube-well in the compound of the Seljberia inspection bungalow.	1,522		1,522	1,200	
6. Flushing the Bhatul river in the Nadia district	21,376			3,000	12,400
7 Bhairab scheme in the district of Jessore	2,17,000		..	40,000	14,000
8. Flood protection on the right bank of the Damodar river.	1,16,500		..	40,000	48,000

(a) The scheme has been abandoned.
(b) Out of the lump provision, 4 schemes including contour survey of Central Bengal lying east of Jalangi and Bhagirathi rivers have been undertaken in 1938-39. They are (1) Bhairab project in Jessore, (2) Satkhira khal scheme in Khulna, and (3) flood protection scheme on the right bank of the Damodar river. Details regarding provision for these will be found under "18B—Works".
(c) Represents provision for contour survey of Central Bengal lying east of Jalangi and Bhagirathi rivers

Description of works.	Sanctioned estimate.	Expenditure to end of 1937-38.	Grant in 1938-39.	Probable expenditure in 1938-39	Estimated expenditure in 1939-40.
1	2	3	4	5	6
	Rs	Rs	Rs	Rs	Rs
Southern Circle.					
9 Satkhira khal scheme in the district of Khulna	98,000			10,000	28,000
10 Re-excavation of the Jallabari khal in Faridpur	30,536			4,600	24,500
11 Re-excavation of the Salda Bil khal in the Dacca district	4,964			1,000	3,964
Total 18B- Works	6,44,268	..	57,942	1,41,200	1,90,605
18-B—Extensions and improvements.					
New works.					
South-Western Circle					
Orissa Coast Canal—Extension and Improvement					
Conversion of a kutcha thatched toll office at Mosagaon	600				600
Balliaghye drain—Extension and Improvement.					
Embedding an iron safe in the Toll Collector's Office at Sarpai	10				10
Southern Circle					
Grand Trunk Canal—Extension and Improvement					
Constructing a chowkidar's shed at Daspara	494				494
Works in progress.					
Government Embankment.					
Remodelling the Mohanpur inspection bungalow	1,894		800	800	1,100
Mayrahat Drainage scheme—Southern Circle					
Constructing a wooden bridge over Usti-Nainan Channel	1,100				
Hijli Tidal Canal.					
Constructing a pucca toll office at Peechalooni	(a)		(a)	1,400	
Total 18B—Extensions and Improvements	4,106		800	2,200	2,204
18-B—Miscellaneous Expenditure—Surveys.					
New Surveys		15,394	5,850	26,200	(b) 4,000
Surveys in progress			19,400		(c) 19,700
18-B.					
Works in progress.					
Demarcation of Government land along Tolly's Nala	35,661	26,083		2,000	..
68-A.					
Works in progress.					
Damodar Canal Project—Works ..	63,41,638	84,92,005	23,000	34,000	8,300
Damodar Canal Project—Extraordinary replacement			4,000		

(a) *Vide* against Hijli Tidal Canal under XVIIB-Extensions and Improvements

(b) South-Western Circle 2,000
Southern Circle 2,000
4,000

(c) Includes Rs. 10,000 for gauge reading and collection of hydraulic data.

APPENDIX B.

List of Original Works.

Communications and Works.

1939-40.

(The figures are in thousands of rupees.)

Description of works	Sanctioned Estimate		Expenditure to 31st March 1938.		Budget provision 1938-39		Probable expenditure in 1938-39		Estimated expenditure in 1939-40	
	Voted	Charged.	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged.
1	2	3	4	5	6	7	8	9	10	11
BUILDINGS.										
Land Revenue.										
Works-in-progress.										
Construction of a residence for the Settlement Officer at Mymensingh	32						15		17	
Total —(Land Revenue)	32						15		17	
Excise.										
Works-in-progress.										
Construction of a new liquor warehouse at Siliguri	14				14				8	
Construction of quarters for the Sub-Inspector of Excise and Salt and barracks for petty officers and peons of the Kakdwip Circle, 24-Parganas (Minor Work.)	7				7		1		4	
Reserve for minor works.					10		10		10	
Total— Works-in-progress.	21				31		18		22	
New Works.										
Construction of a warehouse for storing liquor etc., at Asansol	18								17	
Total—New works	18								17	
Total —(Excise)	39				31		18		39	
Registration.										
Works-in-progress.										
Extension of the Sadar Registration Office Record Room at Comilla	14		3		12		10			
Combined office and quarters for Sub-Registrar, Morelganj	20				2		2		16	
Combined office and quarters for the Sub-Registrar, Rampal, Khulna	14				8		2		12	..
Combined office and quarters for the Sub-Registrar, Lalbagh, Murshidabad	14				12		9		5	—
Combined office and quarters for the Sub-Registrar, Vishnupur	11				(A) 10					..
Combined office and quarters for the Sub-Registrar, Sonamukhi.	12								10	..
Extension of the Record Room of Mymensingh Sadar Registration Office	14				13		10		3	..
Combined office and quarters for the Sub-Registrar, Bhanga, Faridpur	16				½				10	..
Carried over	1,15	..	3	..	59	..	33		55	

(A) Since abandoned in favour of the item next below.

[Figures are in thousands of rupees.]

Description of works	Sanctioned Estimate		Expenditure to 31st March 1938		Budget provision, 1938-39		Probable expenditure in 1938-39		Estimated expenditure in 1939-40	
	Voted	Charged	Voted	Charged	Voted	Charged.	Voted.	Charged.	Voted	Charged
1	2	3	4	5	6	7	8	9	10	11
Registration—*concld.*	1,15		3		50		38		55	..
Work-in-progress—*concld*										
Combined office and quarters for the two Sub-Registrars of Jamalpur in the district of Mymensingh	12				5		5		6	
Construction of Sub-Registrar's quarters, Srinagar, in the district of Dacca.	17				10				1	
Construction of a Record Room at Bogra	27				24		10		14	
Construction of quarters for the Sub-Registrar, Alipur Duars.	12				11		8			
Extension of the Sadar Registration Office, Alipore.	25		22				2			
Reserve for minor works					20		20		20	
Total—Works-in-progress	2,08		25		1,29		78	..	96	..
New Works.										
Construction of office and quarters for the Sub-Registrar, Magura	16								16	
Construction of office and quarters for the Sub-Registrar, Satkhira	17								17	
Extension of Sadar Registration Office, Pabna	11								11	
Installation of electric lights and fans in Government buildings	4								4	
Total—New works	48								48	..
Total—(Registration)	2,56		25		1,29		78		1,44	
General Administration.										
Works-in-progress.										
Additions and alterations to Government House at Darjeeling.		14						1		18
Reserve for works in connection with Government Houses						11		31		25
Minor works for Barrackpore Government House						3		3		3
Reserve for minor works, Secretariat, Writers' Buildings					2		3		3	
Construction of buildings for the Legislative Council (Upper House)	1,00				1,00					
Works in connection with the removal of the headquarters of the Noakhali Subdivision to Maijdi in the district of Noakhali.					(A)1,50		1			
Carried over	1,00	14	..		2,52	34	4	35	3	41

[The figures are in thousands of rupees.]

Description of works	Sanctioned Estimate		Expenditure to 31st March 1938		Budget provision, 1938-39		Probable expenditure in 1938-39		Estimated expenditure in 1939-40.	
	Voted	Charged.	Voted	Charged	Voted.	Charged	Voted	Charged	Voted	Charged
1	2	3	4	5	6	7	8	9	10	11
General Administration —*concld*	1,00	14			2,62	34	4	35	3	41
Work-in-progress. —*concld*										
Construction of a building in the Army Clothing Site at Alipore for accommodation of several permanent offices.	3 31		1 66		1,60		2,25		1,42	
Construction of a residence for the Collector of Rangpur	60		21		34		16			
Construction of a new subdivisional headquarters at Madaripur.	2 40		30		1,60		81		1,26	
Electric installation in the Magistrate's Court, etc., at Mymensingh	11		10		2		1			
Establishment of a landing ground for Ambulance Aeroplane at Mymensingh	22		5		20		1		12	
Construction of subtreasury building at Bongaon in the district of Jessore (Minor work)	10		3		5		5			..
Construction of subtreasury building at Bagerhat in the district of Khulna (Minor work)	9		2		6		5			..
Construction of subtreasury building at Perojpur in the district of Bakarganj	17		2		17		14			
Construction of subtreasury buildings at Contai	13				10		13			
Construction of subtreasury building at Balurghat	14				11		11			
Construction of subtreasury buildings at Thakurgaon	14		1		11		11			..
Construction of subtreasury buildings at Naogaon	12		4		10		8			
Construction of a Subdivisional Court building with outhouses at Kalimpong	64		1		62		15		20	
New sub-treasury building, Diamond Harbour (Minor Work).	9				9		9			
Residence for the Subdivisional Officer, Bagerhat, Khulna	18				8		2		14	..
Subdivisional Court building, Rampurhat.	13				8		2		8	.
Court Rooms at Katwa	13				8		2		11	.
Subdivisional Court Asansol	13				12		3		10	
Racks in the Record Room of the Bankura Collectorate	18				18		14		5	.
Residence for the Subdivisional Officer, Jamalpur	22				8		1		12	..
Subdivisional Court building at Narayangan)	36				20		5		30	..
Carried over	15,61	14	2,45	.	8,40	34	4,92	35	3,98	41

[The figures are in thousands of rupees]

Description of works	Sanctioned Estimate		Expenditure to 31st March 1938.		Budget provision, 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted	Charged.	Voted.	Charged.	Voted	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8	9	10	11
General Administration —*contd.*	15,61	14	2,46		8,40	34	4,92	35	3,93	41
Work-in-progress— —*concld.*										
Extension of Mymensingh Collectorate building for accommodation of the Police Office	36	.		.	30		25		10	..
Construction of sub-treasury strong room and guard room, at Tangail	15				6			.	10	..
Circuit House at Pabna	41	.	..	.	38	.	14	.	27	..
Subdivisional Court building, Balurghat.	20	..	.	.	20	.	2		11	..
Subdivisional Court building, Brahmanbaria	25				22	.	5	.	20	..
Construction of sub-treasury guards' barrack, Brahmanbaria	14	.	..		14	.	14	.	.	..
Construction of sub-treasury building, Rangamati (Minor Work)	.	13	.			11		10	.	..
Construction of a new sadar treasury building, Comilla.	39			.	39	.	17		5	..
Construction of a new residence for the Subdivisional Officer, Jhenidah	16			.			2	.	14	..
Additional minor works grant of Commissioners	.	.			1,28		1,28			..
Additional minor works grant, Chittagong Hill Tracts		.	.		.	8	..	8	.	..
Reserve for minor works grant of the Commissioners of Divisions		..			70	2	70	2	70	..
Total—Works-in-progress	17,67	27	2,46		12,07	55	7,69	55	5,60	41
New Works										
Repairs and alterations to the Nazarenee Mission buildings at Kishoreganj for Subdivisional Officer's Court and office	18				..	.		.	18	..
Construction of Subdivisional Court Buildings, Bhola.	45	.	.	.			.	.	45	..
Purchase of "Hastings House," Midnapore, for Collector's residence.	48	.				.	.	..	48	..
Carried over ..	1,11	..	..	..	..	..	..	..	1,11	..

[Figures are in thousands of rupees.]

Description of works	Sanctioned Estimate.		Expenditure to 31st March 1938.		Budget provision, 1938-39		Probable expenditure in 1938-39		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged	Voted.	Charged.	Voted	Charged.
1	2	3	4	5	6	7	8	9	10	11
Minor works.	1,11			..					1,11	
Installation of admiralty type watertight plugs on the roof of the Bengal Legislative Buildings for the purpose of illumination.	1								1	..
Conversion of two clerks' quarters at Ranganati into quarters for Sub-Deputy Collector, Bohmong		1								1
Installation of electric lights and fans in Government buildings	28								28	
Construction of new hajat for undertrials, Subdivisional office at Asansol	7								7	..
Witness-shed at Atambagh	4								4	
Extension of the existing lock-up of Howrah Police Office in Howrah Court	3								3	
Total -New Works	1,54	1							1,54	1
Total (General Administration)	19,21	28	2,46		12,07	55	7,69	55	7,14	1
Administration of Justice.										
Works-in-progress.										
Additions to and alterations in the Police Court Buildings, No 2, Bankshall Street, Calcutta	54		45		2		2		4	
Construction of Courts for 3 Munsifs at Netrakona	53				14		20		24	..
Construction of a pucca Civil Court Building at Feni	44				28		14		30	..
Construction of a Munsif's residence at Meherpur	20						(A) 6			
Construction of a new court building for the two Munsifs and certain additions to and alterations in the existing Munsif's Court buildings at Katwa.	20				15				10	..
Double-storied Court building for four Sessions Judges, Barisal	72				15		5		47	..
Additional Munsif's Court and office, Bhola	(B)42				5					..
Additions and alterations to New Judge's Court, Mymensingh.	32				20		10		22	..
Construction of single Munsifi at Iswarganj in the district of Mymensingh.	38				20		10		20	..
Construction of fourth Munsif's Court, Patiya	14				12		1		13	..
Munsif's residence, North Raojan.	10				9		5		5	..
Carried over	3,94	..	45		1,81	..	76		1,75	..

(A) Original proposal abandoned in favour of a cheaper project.
(B) Since abandoned.

[The figures are in thousands of rupees.]

Description of works	Sanctioned Estimate.		Expenditure to 31st March 1938		Budget provision, 1938-39.		Probable expenditure in 1938-39		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged.	Voted	Charged	Voted.	Charged	Voted.	Charged
1	2	3	4	5	6	7	8	9	10	11
Administration of Justice—*concld*	3,94	..	15		1,81	.	76		1,75	..
Works-in-progress—*concld*										
Doubl Munsifi, Lakhimpur	11				11	.	5		6 7	
Munsif's residence, South Raojan	12				10		10		1	.
Additions and alterations to Jorabagan Court building	17		10				8		.	
Munsif's quarters, Diamond Harbour.	15								15	
Reserve for minor works, District Courts					50	.	50		50	
Reserve for minor works, High Court					4		4		4	
Total—Works-in-progress	1,82		84		2,56		1,53		2,52	
New works.										
Construction of a single Munsifi at Tangail 3rd Court	20								4	
Construction of a Record Room at Bogra	40								39	
Construction of a New Record Room at Hooghly.	10								10	
Construction of a New Civil Court Building at Howrah	3,44								2,00	
Minor Works.										
Installation of electric lights and fans in Government buildings	35								35	
Witness sheds in Civil Courts in Bengal	75								75	.
Total New Works	5,24								4,03	..
Total (Administration of Justice)	10,06		84		2,56		1,53	.	6,15	..
Jails and Convict Settlements.					..		.		.	..
Work-in-progress.										
Construction of a new Central Jail at Dum Dum and conversion of the Ammunition Factory at Dum Dum to accommodate the Eastern Frontier Rifles	9,12				2,00		46		1,00	..
Addition works in the Mymensingh Jail	10				10		6		4	..
Construction of male and female warders' barracks in Chittagong Jail	16		5		9		11		.	..
Construction of seven family quarters for the Head Warders in the Presidency Jail.	17				15	.	12		4	..
Construction of a Hospital in the Pabna Jail.	16				18		7		9	..
Carried over	9,71	..	5	..	2,52	..	82	.	1,17	..

[Figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure up to 31st March 1938.		Budget provision, 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Jails and Convict Settlements—*concld.*	9,71	..	5	.	2,52	..	82	..	1,17	..
Works-in-progress—*concld.*										
Construction of latrines and urinals for the boys of the Reformatory and Industrial Schools at Alipore and provision of sanitary fittings in the attached hospital.	15	..		..	(A)12		.		..	..
Replacing the wooden palisading in the Midnapore Central Jail by iron palisading.	13						2		.	..
Construction of a temporary Sub-jail at Madaripur in the district of Faridpur.	14	..				..	14		..	..
Removal of the Reformatory and Industrial School to a new site at Tollygunge.	6,32	..					.		2,00	.
Reserve for minor works, Jails.	..	..	..	..	50	..	50	..	50	..
Total—Works-in-progress ..	10,45	..	1,3		3,11		1,48		3,67	
New Works.										
Construction of three work-sheds with Raniganj tiled roof at Midnapore Central Jail	27								27	.
Construction of a barrack for 20 warders and 4 sick warders in Berhampore Jail.	13	..		.	..	.	..	..	13	..
Minor Works.										
Installation of electric lights and fans in Government buildings.	10	..		..	..	..	..	..	10	..
Total—New works ..	50	..	..	..	.	..			50	..
Total—(Jails and Convict Settlement)	16,95	..	13	..	3,14	..	1,48	.	4,17	..
Police.										
Works-in-progress.										
Construction of certain buildings in the new Reserve Police Lines at Comilla.	45	..	20	..	30	..	22	.	8	..
Construction of a Hospital building with outhouses in the Reserve Police Lines at Comilla.	36	..	24	..	8	..	1		8	..
Construction of a barrack for accommodation of the married Gurkhas in the Rangpur Armed Police.	18	..	1	..	9	..	13	.	..	..
Construction of a residence for the Superintendent of Police, Jalpaiguri.	25	..	22	..	4	..	..	..	..	..
Carried over ..	1,21	..	67	..	51	..	36	..	6	..

(A) The work is in abeyance.

[Figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure up to 31st March 1938.		Budget provision, 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Police—*concld.*	1,21	..	67	..	51	..	86	..	6	..
Work-in-progress. —*concld.*										
Construction of quarters for officers of Special Branch and Detective Department at Porabazar	3,02	.	.	.	50	..	11	..	1,00	..
Construction of buildings for the New Reserve Police Lines at Comilla.	2,40	..	.	..	36	.	22	..	50	..
Construction of buildings for Mohanganj police-station in the district of Mymensingh.	44	..		..	1			..	5	..
Adaptation of portion of the Mental Hospital for the accommodation of the Chowkbazar Section House, Dacca.	28		..	.	10	..	10	..	18	..
Reserve for minor works, Calcutta Police.					15		15		15	..
Reserve for minor works, Bengal Police					59	1	59	1	57	3
Total—Works-in-progress.	7,35	..	67	..	2,22	1	1,53	1	2,46	3
New works.										
Reconstruction of Entally Police Section House	1,14	..	.	..	..		.	.	1,14	..
Construction of buildings at Hijla police-station.	27	..	.				.		27	..
Construction of quarters for the Sub-divisional Police Officer, Serajgange.	17						.		16	..
Acquisition of premises No. 14 Lord Sinha Road, for accommodation of Special Branch of the Calcutta Police.	1,34				.			.	1,34	..
Lump provision for Police Buildings	2,00						.	..	2,00	..
Minor works.										
Construction of Sub-Inspector's quarters at Lama.		5	.		..			..	..	5
Installation of electric light and fans in Government buildings.	16					..	.		16	..
Lump provision for minor works.	1,00			.	.	.			1,00	..
Total—New Works	6,08	5	.	.	..	..	..	..	6,07	5
Total—(Police) ..	13,43	5	67	.	2,22	1	1,53	1	8,53	8

[Figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure up to 31st March 1938		Budget provision, 1938-39		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40	
	Voted.	Charged.	Voted.	Charged.	Voted	Charged.	Voted.	Charged.	Voted	Charged
1	2	3	4	5	6	7	8	9	10	11
Education—General.										
Works-in-progress.										
Establishment of "Purdah College for Girls."	10,75	..	.		2,00		5,40	.	2,00	..
Adaptation of the Chirst Church buildings for the accommodation of the Bethune College, Calcutta.	80	.			60		15		65	..
Construction of residential quarters for the new European Head Master of Rangamati Government High School.	..	11	..		..	10	.	10		1
Installation of electric light and fans at the Dacca Collegiate School.	15	..	..	..	15	..	10		4	..
Construction of a building for the accommodation of the junior classes of the Barisal Zilla School.	10	.	.	.	6		6		2	
Lump provision for playgrounds in High Schools and High Madrassahs.	25		.		25		24			..
Construction of teacher's quarters for Rangamati High School.		8	.	4		2		4		
Construction of quarters for Sub-divisional Inspector of Schools, Rangamati.		7	.			2		5		5
Reserve for minor works.					45		45		14	
Total—Works-in-progress.	12,05	26	.	4	3,51	14	6,40	16	3,15	6
New Works										
Constructing of building for Eden High School for Girls at Dacca.	7,00								2,00	.
Minor Works.										
Construction of quarters for 3 Superintendents of hostels attached to Rangamati High English School.		10							.	10
Construction of quarters for clerks of the Rangamati High English School.		3								3
Installation of electric lights and fans in Government buildings.	8								8	
Total—New Works	7,58	13		.	.		.	.	2,08	13
Total—(Education General.)	19,63	39	..	4	3,51	14	6,40	16	5,23	19
Education—Anglo-Indian and European.										
Works-in-progress.										
Construction of a building for use as a Roman Catholic Chapel at the Victoria Boys' School, Kurseong.	18						3		14	..
Minor works in connection with Victoria Boys' and Dow Hill Girls' School, Kurseong.		..		.	5	.	.	..	5	..
Total—(Anglo-Indian and European Education.)	18	..	..	..	5	..	3	..	19	..

[Figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure up to 31st March 1938.		Budget provision 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Medical.										
Works-in-progress.										
Construction of Civil Surgeon's residence at Barisal.	32		3		25		25			
Construction of a dispensary building and Sub-Assistant Surgeon's quarters at Bagdogra in the district of Darjeeling.	13	..	1		10		10		1	..
Levelling and dressing the lands south of Campbell Hospital and erection of wall.	24	..			9		9		2	
Scheme for provision of adequate nursing in the Campbell Hospital (building portion).	2,86		..		2,86	..	30		1,50	
Climatic Sanitarium for Tuberculosis (Buildings).	1,00		..	..	1,00	..	..		1,00	
Construction of a filtered water reservoir for the Eden Hospital Extension, Medical College Hospital, Calcutta.	13		..	..	12	..				
Additions to and alterations in the Mitford Hospital, Dacca, and alterations to the service drain round the Deputy Superintendents' quarters, Mitford Hospital, Dacca.	13			..	13		3		9	..
Additions and alterations to the present out-patients department of the Mitford Hospital, Dacca.	13	..	..		8				13	
Reserve for minor works—Medical.					33	2	33	2	33	2
Total—Works-in-progress.	4,94	..	4		4,96	2	1,10	2	3,08	2
New Works.										
Improvement of Lytton Medical School, Mymensingh.	50	..				..	..	..	15	..
Minor works.										
Construction of new dispensary buildings with Sub-Assistant Surgeons' quarters at Lama.		5		..	..	..		..	..	5
Installation of electric lights and fans in Government buildings.	2						..		2	..
Total—new works	52	5			..	..	..	..	17	5
Total—(Medical) ..	5,46	5	4	..	4,96	2	1,10	2	3,25	7
Agriculture.										
Works-in-progress.										
Construction of an Agricultural Institute at Daulatpur.	2,25	..	1,79		25	..	28		18	..
Establishment of Dairy Farm at Dacca.	49	..	7	..	40	..	40		3	..
Carried over ..	2,74	..	1,86	..	65	..	68	..	21	..

[Figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure up to 31st March 1938.		Budget provision 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged	Voted	Charged	Voted.	Charged	Voted.	Cha
1	2	3	4	5	6	7	8	9	10	
Agriculture—*concld.*	2,74	.	1,86	..	65	..	68		21	
Works-in-progress—*concld.*									.	
Construction of additional laboratory buildings in Dacca Farm.	54		3		40		40		10	
Establishment of an Agricultural Institute at Dacca	4,78	.	.	.	1,50	..	1,00	.	2,00	
Establishment of a District Agricultural Farm at Midnapore.	39	.	.	..	39	..	25		16	
Reserve for minor works.	..	..	..	..	20	.	20	..	20	
Total—Works-in-progress.	8,45		1,89		3,14	.	2,53		2,67	
New Works.										
Construction of quarters for Assistant Agricultural Chemist, Dacca Farm.	12		..	..	..	.			12	
Establishment of a District Agriculturals Farm at Chittagong.	58							.	58	
Minor Works.										
Installation of electric lights and fans in Government buildings.	3	..	.	..		..			3	
Total—New Works	73	..	..			..			73	
Total—(Agriculture)	9,18	..	1,89	.	3,14	.	2,53		3,40	.
Veterinary.										
New Works—Minor Works.										
Construction of quarters for Veterinary Assistant Surgeon at Raingarh.	.	4								4
Construction of quarters for Veterinary Assistant Surgeon at Bandarban	.	4				.				4
Construction of quarters for Veterinary Assistant Surgeon at Rangamati		3				..				3
Total (Veterinary)	..	11		.	.					11
Industries.										
Works-in-progress.										
Opening of windows and ventilators in the workshop building attached to the Government Weaving Institute, Serampore.	4	..	..	..	(A) 4	..	..	..	.	..
Reserve for minor works.	..	..	..	..	12	.	12	..	12	..
Construction of Lecture Hall, etc., in the compound of the Bengal Tanning Institute at Tangra.	20	..	..	..	..	..	20	..	..	..
Total—Works-in-progress.	24	..	..	..	16	..	32	..	12	..

(A) Since abandoned.

[Figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate		Expenditure up to 31st March 1938.		Budget provision, 1938-39.		Probable expenditure in 1938-39		Estimated expenditure in 1939-40.	
	Voted	Charged.	Voted	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Industries —*concld*	24	..	..	.	16	..	32	.	12	.
New works.										
Acquisition of land and construction of buildings for District Weaving Institute at Dacca.	24	..	..	..	..	..	..	.	24	..
Minor works.										
Installation of electric lights and fans in Government buildings.	3	..	..		..	..	..	..	3	..
Total—New works	27	.	..	.	..	..	.	.	27	..
Total—(Industries) ..	51	.	..	..	16	..	32	..	39	..
Civil works.										
Works-in-progress.										
Electrification of Government buildings in certain districts.	1,50	.	.	..	1,05	..	1,05	.	3	..
Lump provision for remunerative residential projects.	1,00	.	.	.	1,00		50			..
Reserve for minor works.	..	..	..	.	27	.	27	.	27	..
Total—Works-in-progress.	2,50	..	..	..	2,32	..	1,82	..	30	..
New works.										
Construction of office and residence for Communications and Works Department Subdivisional Officer, Faridpur.	15	..							15	.
Minor works.										
Installation of electric lights and fans in Government buildings.	12	..	..	.	..	..			12	..
Total—New works	27	..	..	..		..	..	..	27	..
Total—(Civil Works)	2,77	..	..	..	2,32	..	1,82	..	57	..
Miscellaneous Departments.										
Minor works.										
General Reserve ..	..	..		.	11	.	11	..	12	..
New works—Minor works.										
Quarters for clerks attached to Branch Boiler Office at Sitarampore.	6	.	..	..		..	..	..	6	
Total—New works	6	..	..	..	..	..	..	..	6	..
Total—(Miscellaneous Departments.)	6	..	..	..	11	..	11	..	18	..

[Figures are in thousands of rupees.]

Description of works.	Sanctioned estimate.		Expenditure up to 31st March 1938-39.		Budget provision, 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged	Voted.	Charged	Voted.	Charged	Voted	Charged.
1	2	3	4	5	6	7	8	9	1	11
Stationery and Printing.										
Reserve for minor works, Chetla Press.	..	..	..	..	1	..	1	..	1	..
Total—(Stationery and Printing.)	..	..	..	..	1	..	1	..	1	..
Total ..	1,00,71	88	6,28	4	35,85	72	25,86	74	41,21	87
Expenses out of the grant from the Central Government for economic development and improvement of rural areas—Agricultural Institute, Daulatpur.	..		..	..	30	..	20	..	..	..
Total .	1,00,71	88	6,28	4	36,15	72	26,06	74	41,21	87
Deduct—Lump Cut..	..	..	..	..	.	..	..		34	.
Total .	1,00,71	88	6,28	4	36,15	72	26,06	74	40,87	87
Original Works.										
Communications.										
Arboriculture operations on some of the roads in the Duars in district	2,21	..	1,81	.	5		5	.	5	..
Siliguri Drainage Scheme	22		12	.	7		10			..
Laying 2" carpet (pitch and tar grout) over the painted surface of the 9th to 16th mile except in the 13th mile of the Calcutta-Jessore Road	85	..	30	..	33		30		24	.
Reserve for minor works.					33		33		30	3
Total	3,28		2,23		78	.	78	.	59	3
Road Development Fund Works to be carried out by the Department of Communications and Works.										
Improvement to the Calcutta-Jessore road from Barasat to the boundary of the 24-Parganas district (2nd five years' Programme)	4,80	..	6,13	.	20	.	28	..	12	..
Improving the Calcutta-Jessore road from miles 32 furlong and 6·2ft. i.e., from the boundary of the 24-Parganas district to Gaighata	1,64									

[Figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure up to 31st March 1938.		Budget provision, 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged	Voted	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Pabna-Ishurdi Road (including construction of a bridge over the Ichamati river on the Pabna-Ishurdi Road).	9,17	..	8,50	..	59	..	56	..	19	..
Constructing Jhikergacha bridge on the Jessore Road.	1,13	..	1	..	50	.	50	..	54	..
Improvement to the Grand Trunk Road—Constructing bridge over the Kuntiriver.	88	..	22	..	28	.	51	..	26	.
Special tools and plant required for construction of Bagra-Kote-Sevoke Road.	38	..	20	..	10	.	18	..		.
Construction of road from Bagrakote to Sevoke including construction of a bridge over the Teesta river.	14,48	..	4,11	.	6,50	..	4,00	..	6,10	..
Comilla-Mainamati-Barkanta-Daudkandi Road- Improvement of the portion from Barkanta to Daudkandi road about 18 miles	4,86	..	82	.	1,50	..	1,50	..	2,00	..
Diversion of Grand Trunk Road in the 13th mile near Hastings Jute Mills.	91	.	..	.	16		60		15	..
Diversion of Grand Trunk Road near Hooghly.	1,17	.	2	..	50	.	50	.	25	..
Construction of Saraswati bridge on Grand Trunk Road	(a)	.	1		20	..	20	..	50	
Construction of Burge bridge over the Cossye river at Midnapore.	8,30	..	11	..	1,50	.	1,35	..	2,14	..
Purchase of two road rollers to be used on Road Development Fund Works.	28	..	..	..	..	..	28	..	..	..
Improvement of Buxa Forest Road from Alipur Duars to Rajabhatkhawa in the district of Jalpaiguri by Shingling the road surface with stone.	19	..	..	..	..	..	15	..	3	..
Improvement of the road from Dhum to Ramgarh in the district of Chittagong..	(a)	..	..	..	..	..	.	..	18	..
Construction of feeder road to connect the town of Chittagong with the newly developed sea side resort situated at Patenga.	4,75	..	..	..	..	..	..	..	1,00	..
Total ..	53,03	..	20,13	.	12,03	.	10,61	.	13,41	..
Deduct—Lump Cut ..	..	..	..	..	..	..	..	..	14	..
Total ..	53,03	..	20,13	..	12,03	..	10,61	..	13,27	..
Total Communications	56,81	..	22,36	..	12,81	..	11,32	..	13,86	

(a) Detailed estimate not yet sanctioned.

[Figures are in thousands of rupees.]

Description of works.	Sanctioned estimate, 1938.		Expenditure up to 31st March 1938-39.		Budget provision, 1938-39.		Probable expenditure in 1938-39.		Estimated expenditure in 1939-40.	
	Voted.	Charged.	Voted.	Charged	Voted	Charged.	Voted.	Charged.	Voted'	Charged.
1	2	3	4	5	6	7	8	9	10	11
Road Development fund works to be carried out by local bodies or by Communications and Works Department on their behalf.										
Grants-in-aid.										
Burdwan-Arambagh Road (1st 5 years' programme)	5,74	..	2,69	..	1,43	..	1,25	..	4	..
Improving the Chittagong-Aracan Trunk Road (whole length) (1st 5 years' programme)—	5,00	..	..	..	70	..	70	..	1,00	..
Constructing bridge at Kalarpole over the Shikalbaha Channel in the district of Chittagong	1,00	..	38	..	34		10	.	35	..
Construction of Tankabati bridge on the Chittagong-Aracan Road including manufacturing bricks.	92	.	7	..	72		80	.	20	..
Construction of a bridge over the Dalu river on the Chittagong-Arracan Road	80	..	1		74		60		10	..
Magura-Jhenidah Road (supplementary works necessitated by the flood of 1935)	3,05	.	1,47	..	1,00	.	1,16	.	56	.
Ranaghat-Jaguli Road (1st 5 years' programme)	4,07			.	1,67		1,82	.	1,00	.
Satkhira-Navaran Road (2nd 5 years' programme)	6,13	.	1,05		1,50		1,50		95	.
Burdwan-Arambagh Road (2nd 5 years' programme).	8,13		45	.	2,00		2,00		2,50	.
Construction of a bridge over the Damodar river on the Burdwan-Arambagh Road	(a)		20		40		40		60	.
Magura-Jhenidah Road (2nd 5 years' programme).	2,55		1		50	.	50		1,50	..
Tangail-Mymensingh road, (2nd 5 years' programme)	5,00		27		2,00		1,17		2,00	.
Extension of the Pabna-Ishurdi road from Radhanagar to the approach road to the Civil Court building at Pabna.	45				45		45	..	.	.
Improvement of the road from Sainthia to Sultanpur in district of Birbhum	3,75	.	.						75	..
Improvement of the road from Kandi to Sultanpur in the district of Murshidabad.	5,50	..		..		.		.	1,00	..
Improvement of the road from Muktagacha to Tangail in the district of Mymensingh.	18,50	..	.	.	.			..	3,00	..
Improvement of the road from Begumganj to Matabi in the district of Noakhali.	6,50	.	..	.	..	..	.	.	50	..
Total ..	77,39	..	6,60	..	13,45	..	12,25	..	16,20	..
Deduct—Lump Cut..	..	..	..	..	..	..	..	..	16	..
Total ..	77,39	..	6,60	..	13,45	.	12,25	.	16,04	..

(a) Main estimate is under preparation.

Appendix O.

Receipts in England.

[Figures are in thousands of rupees.]

Major head.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.
XXI.—Administration of Justice	..	..	1
XXIII—Police	..	..	2
XXXII—Industries	..	2,40	1,68
XLIV—Receipts in aid of Superannuation ..	..	1	..
XLV—Stationery and Printing	1	1	1
XLVI—Miscellaneous	..	8	2
Total ..	1	2,50	1,74

Appendix C.

Charges in England.

[Figures are in thousands of rupees.]

Major Head.	Budget Estimate, 1938-39.			Revised Estimate, 1938-39.			Budget Estimate, 1939-40.		
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted	Charged.	Total.
	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
7—Land Revenue	11	13	24	15	9	24	42	11	53
8—Provincial Excise . .	9	5	14	1	2	3	9	5	14
10—Forest		70	70		76	76		67	67
13—Other Taxes and Duties ..							6	14	20
18—Other Revenue expenditure financed from Ordinary Revenues.	7	77	84	3	72	75	1	51	52
25—General Administration . ..	1,34	5,14	6,48	1,17	5,11	6,28	1,23	5,16	6,39
27—Administration of Justice . .	28	2,57	2,85	17	2,56	2,73	23	2,84	3,07
28—Jails and Convict Settlements .	5	9	14	3	17	20		7	7
29—Police	20	3,40	3,60	21	3,32	3,53	20	3,64	3,84
30—Ports and Pilotage	5	..	5	5		5	12		12
37—Education—General . .	1,09	83	1,92	73	52	1,25	1,10	53	1,63
37—Education—Anglo-Indian and European	18	.	18	17		17	38		38
38—Medical ..	33	1,76	2,09	48	1,67	2,15	43	1,81	2,24
39—Public Health .	15	10	25	17	10	27	15	27	42
40—Agriculture	1	18	19	1	18	19	2	13	15
41—Veterinary . . .	1	19	20	1	17	18	1	10	11
42—Co-operation							6		6
43—Industries—Industries . ..		.	..	3		3	12	..	12
43—Industries—Cinchona .. .	12	22	34	9	18	27	4	19	23
47—Miscellaneous Departments	74	5	79	64	5	69	60	3	63
50—Civil Works	18	67	85	22	48	70	35	60	95
55—Superannuation allowances and pensions	2,86	21,68	24,04	2,80	21,15	23,95	2,80	21,60	24,40
56—Stationery and Printing	22	4	26	23	2	25	21	4	5
57—Miscellaneous		.	.	4	2	6	2	5	7
82—Payments of commuted value of pensions	5	30	35	5	23	28	5	30	35
Total ..	7,62	38,96	46,59	7,49	37,52	45,01	8,70	38,84	47,54

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Government of Bengal

Finance Department

Civil Budget Estimate

For the Year
1939-40

Final

Superintendent, Government Printing
Bengal Government Press, Alipore, Bengal
1939

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In exercise of the power conferred by sub-section (1) of section 80 of the Government of India Act, 1935, I hereby authenticate the schedule annexed hereto specifying—

(a) in column 3 thereof the grants made for the year 1939-40 by the Bengal Legislative Assembly under section 79 of the said Act; and

(b) in column 4 thereof the several sums required to meet the expenditure charged on the revenues of the Province of Bengal during the year 1939-40.

R. N. REID,

Governor of Bengal.

The 27th March 1939.

Schedule.

Grant Nos.	Major Heads.	Grants made by the Assembly.	Sums charged on the revenues.
1	2	3	4
		Rs.	Rs.
1	5—Salt	12,000	..
2	7—Land Revenue	28,96,000	1,70,000
3	8—Provincial Excise	20,58,000	1,44,000
4	9—Stamps	4,33,000	..
5	10—Forest	12,78,000	4,90,000
6	11—Registration	23,15,000	300
7	12—Charges on account of Motor Vehicles Taxation Acts	4,50,000	..
8	13—Other Taxes and Duties	99,000	31,000
	C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.		
9	17—Interest on works for which capital accounts are kept.	..	21,92,000
10	XVII—Irrigation—Working expenses	34,14,000	3,88,000
	18—Other Revenue expenditure financed from Ordinary Revenues.		
	18(1)—Other Revenue expenditure financed from Famine Relief Fund.		
	CC—Capital Accounts of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.		
	19—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
	B—Financed from Ordinary Revenues ..		
	CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.		
	68—Construction of Irrigation, Navigation, Embankment and Drainage Works		
	E—Debt Services.		
11	22—Interest on debt and other obligations ..	5,000	19,06,000
	F—Civil Administration.		
12	25—General Administration—General Administration	1,19,29,000	30,30,000
13	25—General Administration—Debt Conciliation ..	21,12,000	..
14	27—Administration of Justice	74,09,000	28,44,000
15	28—Jails and Convict Settlements	33,73,000	1,42,000
16	29—Police	2,14,55,000	17,89,000
17	30—Ports and Pilotage	3,63,000	98,000
18	36—Scientific Departments	30,000	..

Grant Nos.	Major Heads.	Grants made by the Assembly.	Sums charged on the revenues.
1	2	3	4
		Rs.	Rs.
19	37—Education—General	1,53,56,000	3,03,000
20	37—Education—Anglo-Indian and European ..	11,46,800	200
21	38—Medical	51,30,000	7,50,000
22	39—Public Health	47,36,000	1,16,000
23	40—Agriculture	15,78,000	91,000
24	41—Veterinary	5,90,000	55,000
25	42—Co-operation	15,33,000	16,000
26	43—Industries—Industries	16,18,000	1,000
27	43—Industries Cinchona	4,54,000	48,000
28	47—Miscellaneous Departments	4,22,500	4,500
	H—Civil Works and Miscellaneous Public Improvements.		
29	50—Civil Works	1,50,78,000	8,50,000
	HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.		
	81—Civil Works not charged to Revenue ..		
	J—Miscellaneous.		
30	54—Famine Relief	2,00,000	1,93,000
31	55—Superannuation allowances and pensions ..	81,10,000	28,14,000
	JJ—Miscellaneous—Capital Account charged to Revenue.		
	55A—Commutation of pensions financed from Ordinary Revenues.		
	JJ—Miscellaneous Capital Account not charged to Revenue.		
	83—Payments of commuted value of pensions ..		
32	56—Stationery and Printing	23,28,900	17,500
	Deposits and Advances.		
	Depreciation Reserve Fund—Government Presses ..		
33	57—Miscellaneous	1,03,99,000	36,000
	Deposits and Advances.		
34	Interest Free Advances	4,25,000	
35	Loans and Advances bearing interest	18,42,000	

R. N. REID,
Governor of Bengal.

The 27th March 1939.

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1939-40.

General Abstract of Revenue and Receipts.

[The figures are in thousands of rupees.]

Heads of Revenue.	Reference to detailed estimates.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.
1	2	3	4	5
A—Principal Heads of Revenue.	Page.	Rs.	Rs.	Rs.
I—Customs	11	2,30,00	2,30,00	2,39,50
IV—Taxes on income other than Corporation Tax	11	32,20	30,60	25,60
V—Salt	11	..	12	61
VII—Land Revenue	11-12	3,93,63	3,19,00	3,50,70
VIII—Provincial Excise	13-15	1,57,00	1,57,00	1,50,00
IX—Stamps	15-16	2,56,00	2,51,00	-2,90,00
X—Forest	16-18	21,85	22,02	19,36
XI—Registration	19	22,00	22,00	24,00
XII—Receipts under Motor Vehicles Taxation Acts	19	21,51	21,26	20,76
XIII—Other Taxes and Duties	19	37,20	38,00	20,49
B—Railway Revenue Account.				
XVI—Subsidised Companies	19	14	14	18
C—Irrigation, Navigation, Embankment and Drainage Works.				
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept (Net)	20-21	—1,53	—1,54	—2,81
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	21-22	3,25	3,33	3,11
E—Debt Services.				
XX—Interest	22	31,84	30,75	30,98
F—Civil Administration.				
XXI—Administration of Justice	23-24	28,73	18,44	15,04
XXII—Jails and Convict Settlements	24	6,68	6,73	6,94
XXIII—Police	25	12,07	7,68	8,00
XXIV—Ports and Pilotage	26	1,00	1,55	1,29
XXVI—Education	26-27	16,11	15,94	15,81
XXVII—Medical	27	9,14	9,18	9,53
XXVIII—Public Health	28	5,37	5,50	5,13
XXIX—Agriculture	29	2,51	2,38	3,49
XXX—Veterinary	29-30	1,48	1,47	1,41
XXXI—Co-operation	30	4,68	4,59	5,36
XXXII—Industries	31	18,86	19,19	14,56
XXXIV—Broadcasting	..	..	..	..
XXXVI—Miscellaneous Departments	32	1,91	1,83	1,85
H—Civil Works and Miscellaneous Public Improvements.				
XXXIX—Civil Works	32	37,59	31,10	34,16
J—Miscellaneous.				
XLIV—Receipts in aid of Superannuation ..	33	1,30	3,24	3,08
XLV—Stationery and Printing	34	5,06	4,91	5,12
XLVI—Miscellaneous	35-36	19,80	12,71	9,43
Carried over ..	..	13,77,38	12,70,12	13,12,68

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1939-40.

General Abstract of Revenue and Receipts.

[The figures are in thousands of rupees.]

Heads of Revenue.	Reference to detailed estimates.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
Brought forward ..	..	13,77,38	12,70,12	13,12,68
L—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—				
Miscellaneous adjustments between Central and Provincial Governments	36	34	34	..
M—Extraordinary Items.				
LI—Extraordinary receipts	37	4	83	5
Total Revenue Receipts ..	..	13,77,76	12,71,29	13,12,73
Revenue Surplus ..	..	..	..	..
Debt, deposits, etc.				
Debt raised in India—				
Permanent Debt	..	1,00,00	..	..
Floating Debt	..	85,00	85,00	..
UNFUNDED DEBT—				
State Provident Funds	37	71,00	68,50	66,50
DEPOSITS AND ADVANCES—				
Deposits not bearing interest—				
Famine Insurance Fund	37	2,21	10,09	..
Appropriation for Reduction or Avoidance of Debt	..	..	..	..
Subventions from the Road Development Fund ..	..	..	..	..
Fund for Economic Development and improvement of Rural Areas	..	..	..	..
Depreciation Reserve Fund—Government Presses	..	89	89	85
Scheduled Castes Education Fund	..	..	5,00	..
Transfer from Famine Insurance Fund ..	..	..	..	..
Deposits of Local Funds—				
District Funds	..	1,64,00	1,64,00	1,68,00
Other Funds	37	95,00	94,00	86,10
Civil Deposits	38	4,66,50	5,00,60	5,95,80
Other accounts		30,26	10,28	11,58
Advances repayable		13,60	13,60	12,60
Permanent advances	39	15	15	5
Accounts with Foreign Governments and Indian States				..
Accounts with the Government of Burma ..	39	5,30	5,30	3,00
Accounts with Reserve Bank	39	4,70	4,70	1,50
Suspense accounts	39	7,40,50	7,75,50	4,22,62
Cheques and Bills	39	3,37,00	3,37,00	2,89,00
Departmental and similar accounts	39	70	70	1,45
Total Deposits and Advances ..		18,60,81	19,21,81	15,92,55
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENTS—				
Loans to Municipalities, Port Funds, etc. ..	39	13,70	6,23	12,05
Advances to Government servants		2,10	2,00	1,86
Total—Debt, Deposits, etc.	..	21,32,61	20,83,54	16,72,96
Total Receipts	..	21,32,61	20,83,54	16,72,96
Opening balance ..	..	78,02	1,36,01	1,90,84
Grand Total ..	..	22,10,63	22,19,55	18,63,80

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1939-40.

General Abstract of Expenditure.

[The figures are in thousands of rupees.]

Heads of expenditure.	Reference to detailed estimates.	Number of demand in the demand statement.	Budget estimate, 1939-40.			Revised estimate, 1938-39.			Budget estimate, 1938-39.		
	Page.	Number	Voted.	Charged.	Total.	Voted	Charged.	Total.	Voted.	Charged.	Total.
			Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
A—Direct Demands on the Revenue.											
5—Salt	40	1	12	..	12		.	..	2	..	2
7—Land Revenue	41-66	2	28,96	1,70	30,66	30,00	1,50	31,50	30,85	1,55	32,40
8—Provincial Excise	67-72	3	20,58	1,44	22,02	19,31	1,24	20,55	19,40	1,33	20,73
9—Stamps	73-74	4	4,33	.	4,33	4,21	..	4,21	4,84	..	4,84
10—Forest	75-90	5	12,78	4,90	17,68	12,22	4,69	16,91	12,45	4,71	17,16
11—Registration	91-93	6	23,15	..	23,15	20,72	.	20,72	18,99		18,99
12—Charges on account of Motor Vehicles Taxation Acts ..	94	7	4,50	..	4,50	..	4,50	4,50		4 50	4,50
13—Other Taxes and Duties ..	95-98	8	99	31	1,30	33		33	30		30
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.											
17—Interest on works for which capital accounts are kept ..	99	9	..	21,92	21,92	.	21,94	21,94		22,70	22,70
18—Other Revenue expenditure financed from Ordinary Revenues	100-103	10	20,42	2,41	22,83	16,62	2,40	19,02	18,79	2,07	20,86
18(1)—Other Revenue expenditure financed from Famine Relief Fund	..	10	..	..	.	.	..	..	..		..
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.											
19—Construction of Irrigation, Navigation, Embankment and Drainage Works—											
B—Financed from Ordinary Revenues	104	10	..	..	..	2	1	3	−4	..	−4
E—Debt Services.											
22—Interest on Debts, and other obligations	105	11	5	19,06	19,11	7	15,77	15,84	1	15,41	15,42
F—Civil Administration.											
25—General Administration—General Administration	106-157	12	1,19,29	39,30	1,58,59	1,09,81	37,75	1,47,56	1,14,08	37,27	1,51,35
25—General Administration—Debt Conciliation ..	158-159	13	21,12	..	21,12	12,00	9	12,09	24,45	18	24,63
27—Administration of Justice ..	160-182	14	74,09	28,44	1,02,53	74,27	26,94	1,01,21	77,14	25,64	1,02,78
28—Jails and Convicts Settlements	183-201	15	33,73	1,42	35,15	33,55	1,43	34,98	36,31	1,48	37,79
29—Police	202-230	16	2,14,55	17,89	2,32,44	2,05,23	17,57	2,22,80	2,07,89	17,66	2,25,55
30—Ports and Pilotage ..	231-238	17	3,63	98	4,61	4,65	1,44	6,09	4,72	1,41	6,13
36—Scientific Departments ..	239	18	30	..	30	30	..	30	30	..	30
37—Education—General ..	240-283	19	1,53,56	3,03	1,56,59	1,35,79	9,07	1,44,86	1,33,45	9,21	1,42,66
37—Education—Anglo-Indian and European	284-290	20	11,47	..	11,47	10,96	..	10,96	11,25	..	11,25
38—Medical	291-309	21	51,30	7,50	58,80	48,09	7,88	55,97	50,93	7,99	58,92
39—Public Health	310-319	22	47,36	1,16	48,52	40,85	1,27	42,12	45,47	1,24	46,71
40—Agriculture	320-359	23	15,78	91	16,69	13,12	1,04	14,16	15,36	91	16,27
Carried over ..	..	..	8,62,06	1,52,37	10,14,43	7,92,12	1,56,53	9,48,65	8,26,96	1,55,26	9,82,22

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1939-40.

General Abstract of Expenditure.

[The figures are in thousands of rupees.]

Heads of expenditure.	Reference to detailed estimates.	Number of demand in the demand statement.	Budget estimate, 1939-40.			Revised estimate, 1938-39.			Budget estimate, 1938-39.		
	Page.	Number.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	..	..	8,62,06	1,52,37	10,14,43	7,92,12	1,56,53	9,48,65	8,26,96	1,55,26	9,82,22
F—Civil Administration—concld.											
41—Veterinary	360-366	24	5,90	55	6,45	4,84	46	5,30	5,05	54	5,59
42—Co-operation ..	367-374	25	15,33	16	15,49	13,26	10	13,36	14,63	11	14,74
43—Industries—Industries ..	375-388	26	16,18	1	16,19	13,26	1	13,27	15,61	1	15,62
43—Industries—Cinchona ..	389-391	27	4,54	48	5,02	4,66	46	5,12	4,45	57	5,02
45—Broadcasting	..	..	..	..	..	..	..	..	..	..	..
47—Miscellaneous Departments ..	392-401	28	4,22	5	4,27	4,82	37	5,19	5,16	28	5,44
H—Civil Works and Miscellaneous Public Improvements.											
50—Civil Works	402-405	29	1,50,78	8,50	1,59,28	1,23,26	12,36	1,35,62	1,34,59	12,16	1,46,75
J—Miscellaneous.											
54—Famine Relief	406-407	30	2,00	1,93	3 ,93	8,00	10,02	18,02	2,00	..	2,00
55—Superannuation allowances and pensions	408-410	31	73,50	27,31	1,00,81	70,94	26,90	97,84	68,81	27,02	95,83
56—Stationery and Printing ..	411-421	32	23,16	18	23,34	21,65	15	21,80	21,66	18	21,84
57—Miscellaneous	422-427	33	1,03,99	36	1,04,35	16,54	14	16,68	18,22	..	18,22
JJ—Miscellaneous—Capital Account charged to Revenue.											
55A—Commutation of pensions financed from Ordinary Revenues	428	31	10,00	1,00	11,00	11,16	1,00	12,16	10,00	1,00	11,00
Total Revenue Expenditure ..	..	..	12,71,66	1,92,90	14,64,56	10,84,51	2,08,50	12,93,01	11,27,14	1,97,13	13,24,27
Revenue Deficit	..	..			**86,89**			**21,72**	..	..	**11,54**
GG—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.											
68—Construction of Irrigation, Navigation, Embankment and Drainage Works	429-430	10	−45	1	−44	−36	7	−29	−57	7	−50
HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.											
81—Civil Works not charged to Revenue	431	29	..	..	..	..	..	..	..	..	..
JJ—Miscellaneous Capital Account not charged to Revenue.									—		
88—Payments of commuted value of pensions	432	31	−2,40	−17	−2,57	−2,32	−16	−2,48	−2,32	−16	−2,48
Total Capital Expenditure ..	..	..	−2,35	−16	−3,01	−2,68	−9	−2,77	−2,89	−9	−2,98

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1939-40.

General Abstract of Expenditure.

[Figures are in thousands of rupees.]

Heads of expenditure.	Reference to detailed estimates.	Number of demand in the demand statement.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.
	Page.	Number.			
			Rs.	Rs.	Rs.
Brought forward ..	..	..	—3,01	—2,77	—2,98
Debt, deposits, etc.—					
Debt raised in India—					
Permanent debt	..	..	..	..	..
Floating debt	..	..	85,00	85,00	..
Unfunded debt—					
State Provident Funds	433	..	47,00	47,00	55,00
Deposits and advances—					
Deposits not bearing interest—					
Famine Insurance Fund	433	..	191	9,94	..
Appropriation for Reduction or Avoidance of Debt	..	..	..	..	..
Subventions from the Road Development Fund ..	..	..	..	..	..
Fund for Economic Development and improvement of Rural Areas	..	..	..	..	..
Balance of the fund for restoration of earthquake damages	..	..	..	..	..
Depreciation Reserve Fund—Government Presses	..	32	12	47	47
Scheduled Castes Education Fund ..	..	..	3,03	1,97	..
Transfer from Famine Insurance Fund ..	..	..	..	..	..
Deposits of Local Funds—					
District Funds	..	..	1,62,00	1,62,00	1,65,00
Other Funds	433	..	87,00	86,00	86,70
Civil Deposits	433	..	4,94,63	5,29,73	5,83,10
Other accounts	434	..	41,39	34,94	38,37
Advances repayable	434	}	13,75	13,75	12,55
Permanent advances	434	} 34	20	20	4
Accounts with Foreign Governments and Indian States	..		..	..	..
Accounts with the Government of Burma ..	434	..	5,30	5,30	3,00
Accounts with Reserve Bank	434	..	4,50	4,50	2,80
Suspense accounts	434	..	7,39,50	7,39,50	4,22,62
Cheques and Bills	434	..	3,37,00	3,37,00	2,87,00
Departmental and similar accounts	434	..	70	70	1,45
Total Deposits and Advances ..	..	..	18,91,03	19,26,00	16,03,10
Loans and advances by the Provincial Governments—					
Loans to Municipalities, Port Funds, etc. ..	436	35	15,90	62,26	19,44
Advances to Government servants ..			2,52	2,32	2,72
Total Debt, Deposits, etc. ..	..	..	20,41,45	21,22,58	16,80,26
Total Expenditure	..	..	21,25,24	21,41,53	16,88,82
Closing Balance ..	..	..	85,39*	78,02	1,74,98
Grand Total ..	..	..	22,10,63	22,19,55	18,63,80

* This is exclusive of investment of 12,00 in the Famine Insurance Fund, 38,33 worth of Securities and 35,00 invested in Treasury Bills.

Contents of demands for grants and appropriations.

Grant No.	Major Heads.	Amount. Voted.	Charged.	Total.
		Rs.	Rs.	Rs.
1	5—Salt	12,000	..	12,000
2	7—Land Revenue	28,96,000	1,70,000	30,66,000
3	8—Provincial Excise	20,58,000	1,44,000	22,02,000
4	9—Stamps	4,33,000	..	4,33,000
5	10—Forest	12,78,000	4,90,000	17,68,000
6	11—Registration	23,15,000	300	23,15,300
7	12—Charges on account of Motor Vehicles Taxation Acts ..	4,50,000	..	4,50,000
8	13—Other Taxes and Duties	99,000	31,000	1,30,000
	C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.			
9	17—Interest on works for which capital accounts are kept ..	..	21,92,000	21,92,000
10	XVII—Irrigation—Working expenses	13,58,000	1,46,000	15,04,000
10	18—Other Revenue expenditure financed from Ordinary Revenues.	20,42,000	2,41,000	22,83,000
10	18(1)—Other Revenue expenditure financed from Famine Relief Fund.	..	..	..
	CC—Capital Accounts of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.			
10	19—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
	B—Financed from Ordinary Revenues	..	..	..
	CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.			
10	68—Construction of Irrigation, Navigation, Embankment and Drainage Works	14,000	1,000	15,000
	Total Grant No. 10 ..	34,14,000	3,88,000	38,02,000
	E—Debt Services.			
11	22—Interest on debt and other obligations	5,000	19,06,000	19,11,000
	F—Civil Administration.			
12	25—General Administration—General Administration ..	1,19,29,000	39,30,000	1,58,59,000
13	25—General Administration—Debt Conciliation ..	21,12,000	..	21,12,000
14	27—Administration of Justice	74,09,000	28,44,000	1,02,53,000
15	28—Jails and Convict Settlements	33,73,000	1,42,000	35,15,000
16	29—Police	2,14,55,000	17,89,000	2,32,44,000
17	30—Ports and Pilotage	3,63,000	98,000	4,61,000
18	36—Scientific Departments	30,000	..	30,000
19	37—Education—General	1,53,56,000	3,03,000	1,56,59,000
20	37—Education—Anglo-Indian and European ..	11,46,800	200	11,47,000
21	38—Medical	51,30,000	7,50,000	58,80,000
22	39—Public Health	47,36,000	1,16,000	48,52,000
23	40—Agriculture	15,78,000	91,000	16,69,000
24	41—Veterinary	5,90,000	55,000	6,45,000
25	42—Co-operation	15,33,000	16,000	15,49,000
26	43—Industries—Industries	16,18,000	1,000	16,19,000
27	43—Industries—Cinchona	4,54,000	48,000	5,02,000
28	47—Miscellaneous Departments	4,22,500	4,500	4,27,000

Contents for demands for grants and appropriations.

Grant No.	Major Heads.	Amount. Voted.	Charged.	Total.
		Rs.	Rs.	Rs.
	H—Civil Works and Miscellaneous Public Improvements			
29	50—Civil Works	1,50,78,000	8,50,000	1,59,28,000
	HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.			
29	81—Civil Works not charged to Revenue ..	.	.	..
	Total Grant No. 29 ..	1,50,78,000	8,50,000	1,59,28,000
	J—Miscellaneous.			
30	54—Famine Relief	2,00,000	1,93,000	3,93,000
31	55—Superannuation allowances and pensions ..	73,50,000	27,31,000	1,00,81,000
	JJ—Miscellaneous—Capital Account charged to Revenue			
31	55A—Commutation of pensions financed from Ordinary Revenues	10,00,000	1,00,000	11,00,000
	JJ—Miscellaneous Capital Account not charged to Revenue.			
31	83—Payments of commuted value of pensions ..	−2,40,000	−17,000	−2,57,000
	Total Grant No. 31 ..	81,10,000	28,14,000	1,09,24,000
32	56—Stationery and Printing	23,16,500	17,500	23,34,000
	Deposits and Advances.			
32	Depreciation Reserve Fund—Government Presses ..	12,400		12,400
	Total Grant No. 32 ..	23,28,900	17,500	23,46,400
33	57—Miscellaneous	1,03,99,000	36,000	1,04,35,000
	Deposits and Advances.			
34	Interest Free Advances	4,25,000	..	4,25,000
35	Loans and Advances bearing interest	18,42,000		18,42,000
	Total ..	13,05,78,200	1,94,19,500	14,99,97,700

Detailed Estimates

Bengal—Revenue and Receipts

Budget Estimate of Revenue and Receipts for the year 1939-40.

I—Customs

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds of Export Duties assigned to Provinces ..	2,30,00,000	2,30,00,000	2,39,50,000	2,37,81,220

IV.—Taxes on income other than Corporation Tax.

Share of proceeds of income tax assigned to Provinces ..	32,20,000	30,60,000	25,60,000	25,00,000

V.—Salt.

Share of net proceeds assigned to Provinces	..	12,000	59,000	57,050
Subsidy from Central Government to the Chittagong Trading Union	..	..	600	..
Contribution from Central Government towards the Supervising Staff	..	..	1,400	
Total ..	..	12,000	61,000	57,050

VII.—Land Revenue.

	Detailed Account No.				
Ordinary revenue—					
Fixed collections		2,27,00,000	2,25,00,000	2,32,00,000	2,39,51,604
Collections from Government estates	VIIA	80,00,000	73,50,000	93,00,000	82,10,922
Sale of Government estates		10,000	10,000	10,000	13,248
Sale-proceeds of waste lands and redemption of land tax		25,000	25,000	25,000	30,999
Recoveries on account of survey and settlement charges		13,07,000	15,30,000	19,67,000	25,63,313
Rents, etc., of fisheries		14,000	14,000	10,000	14,267
Recovery of cost of maintenance of boundary pillars		..	..	10,000	13,863
Rates and Cesses on lands	VIIB	67,00,000	..	..	..
Recoveries of overpayments		2,000	2,000	3,000	1,560
Collection of payments for services rendered ..	VIIC	4,63,000	3,30,000	3,61,000	3,34,561
Miscellaneous	VIID	2,25,000	2,25,000	2,36,000	2,23,875
Receipts in England		..	..	..	7,633
Loss or gain by exchange		..	..	..	—40
Total ..		3,94,46,000	3,19,86,000	3,51,42,000	3,53,65,805
Deduct—**Refunds**		83,000	86,000	72,000	63,191
NET TOTAL		3,93,63,000	3,19,00,000	3,50,70,000	3,53,02,614

Detailed Account No. VIIA—Land Revenue—Collection from Government Estates.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Collection from estates leased to farmers in Chittagong Hill Tracts	20,000	20,000	1,80,000	1,65,149
Collection from estates leased to farmers in other districts ..	7,50,000	6,90,000	10,50,000	7,50,533
Collection from estates held direct by Government in Chittagong Hill Tracts	..	..	..	..
Collection from estates held direct by Government in other districts	64,00,000	58,50,000	72,00,000	64,62,177
Miscellaneous receipts in Chittagong Hill Tracts	15,000	25,000	25,000	28,226
Miscellaneous receipts in other districts	..	..	..	..
Miscellaneous receipts from estates held direct by Government in other districts	8,00,000	7,50,000	8,30,000	7,92,382
Miscellaneous receipts from estates leased to farmers in other districts	12,000	12,000	12,000	9,171
Receipts (including rent of Buildings) realized from works ..	3,000	3,000	3,000	3,284
Total	**80,00,000**	**73,50,000**	**93,00,000**	**82,10,922**

VIIB.—Rates and Cesses on Lands.

Public works cesses	67,00,000	..	..	..
Miscellaneous receipts under the Cess Act	..	..	..	..
Total	**67,00,000**	..	..	..

Detailed Account No. VIIC.—Land Revenue—Collection of payments for services rendered.

Recoveries on account of Land Acquisition establishment ..	1,82,000	1,82,000	1,70,000	1,62,807
Recoveries on account of Partition establishment	1,00,000	1,00,000	1,50,000	1,28,874
Recoveries on account of the provincialisation of the Estates Partition Fund	1,32,000	..	..	..
Recoveries on account of Certificate establishment	43,000	43,000	37,000	40,761
Recoveries from the Darjeeling Municipality on account of the pay and hill allowance of the town khas mahal clerk ..	1,000	1,000	1,000	1,039
Contribution for passages of officers transferred to or from other Governments, departments, etc.	..	..	..	..
Other recoveries	5,000	4,000	3,000	1,080
Total	**4,63,000**	**3,30,000**	**3,61,000**	**3,34,561**

Detailed Account No. VIID.—Land Revenue—Miscellaneous.

Record-room receipts	1,000	1,000	1,000	1,317
Miscellaneous receipts in Chittagong Hill Tracts not connected with Government estates	..	..	..	..
Miscellaneous receipts in other districts not connected with Government estates	1,84,000	1,84,000	1,75,000	1,75,231
Recovery of occupier's share of Municipal taxes in part III estates in districts other than Chittagong Hill Tracts	40,000	40,000	60,000	47,327
Total	**2,25,000**	**2,25,000**	**2,36,000**	**2,23,875**

VIII.—Provincial Excise.

	Detailed Account No	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Country Spirits	VIIIA	53,00,000	54,00,000	52,00,000	52,42,111
Country fermented liquor	VIIIB	19,45,000	19,88,000	18,00,000	19,12,000
Malt liquor (Beers)	VIIIC	2,55,000	2,55,000	2,50,000	2,45,125
Wines and Spirits (foreign liquors other than beers, medicated wines and commercial spirits)	VIIID	9,00,000	9,00,000	8,50,000	8,71,666
Receipts from commercial spirits (including denatured spirits and medicated wines)	VIIIE	2,85,000	2,85,000	2,85,000	2,99,789
Opium	VIIIF	35,50,000	35,50,000	34,33,000	34,79,519
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	VIIIG	5,75,000	5,75,000	6,00,000	5,76,998
Hemp and other drugs	VIIIH	30,00,000	30,00,000	28,56,000	28,96,708
Receipts from distilleries		6,000	6,000	6,000	6,489
Fines, confiscations and miscellaneous	VIIIJ	90,000	90,000	1,11,000	67,713
Recoveries of overpayments		2,000	2,000	3,000	493
Collection of payments for services rendered ..	VIIIK	92,000	1,49,000	94,000	15,707
Receipts in England		..	..		80
Total ..		1,60,00,000	1,62,00,000	1,54,88,000	1,56,17,688
Deduct—Refunds ..		3,00,000	5,00,000	4,88,000	1,61,277
NET TOTAL ..		1,57,00,000	1,57,00,000	1,50,00,000	1,54,56,411

Detailed Account No. VIIIA.—Country spirits.

Country spirits—				
License fees	13,00,000	13,50,000	13,00,000	12,95,926
Duty	40,00,000	40,50,000	39,00,000	39,46,185
Total ..	53,00,000	54,00,000	52,00,000	52,42,111

Detailed Account No. VIIIB.—Country fermented liquors.

Pachwai—				
Home-brewing license fees, annual and special	80,000	80,000	1,00,000	97,706
Shop license fees	11,30,000	11,73,000	10,00,000	10,56,523
Toddy—				
Tree-tax	2,60,000	2,60,000	3,00,000	3,26,211
Shop license fees	4,75,000	4,75,000	4,00,000	4,31,590
Total ..	19,45,000	19,88,000	18,00,000	19,12,000

Detailed Account No. VIIIC.—Malt liquor.

License fees	2,50,000	2,50,000	2,48,000	2,40,617
Duty	5,000	5,000	2,000	4,508
Total ..	2,55,000	2,55,000	2,50,000	2,45,125

DETAILED ACCOUNT NO. VIIID.—WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEERS, MEDICATED WINES AND COMMERCIAL SPIRITS).

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
License fees	2,60,000	2,60,000	2,80,000	2,70,503
Duty	6,40,000	6,40,000	5,70,000	6,01,363
Total ..	**9,00,000**	**9,00,000**	**8,50,000**	**8,71,866**

DETAILED ACCOUNT NO. VIIIE.—RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES.

License fees for medicated wines	12,000	12,000	10,000	12,367
License fees for commercial spirits	1,58,000	1,58,000	1,50,000	1,15,636
Permit fees on denatured spirits	1,15,000	..	..	..
Duty on spirits used in manufacture of medicines, and on rectified spirits and absolute alcohol used for medicinal purposes ..	..	15,000	..	..
Duty on spirits used for other commercial, scientific or industrial purposes	..	1,00,000	1,25,000	1,71,786
Total ..	**2,85,000**	**2,85,000**	**2,85,000**	**2,99,789**

DETAILED ACCOUNT NO. VIIIF.—OPIUM.

License fees	11,00,000	11,00,000	10,48,000	10,64,614
Duty	19,20,000	19,20,000	18,65,000	18,88,043
Sale-proceeds (cost price of opium)	5,29,000	5,29,000	5,18,000	5,25,338
Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists' permits) ..	1,000	1,000	2,000	1,524
Total ..	**35,50,000**	**35,50,000**	**34,33,000**	**34,79,519**

DETAILED ACCOUNT NO. VIIIG.—DUTIES ON MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, ETC.

Duty on spirits used in manufacture of medicine and on rectified Spirits and absolute alcohol used for medical purposes ..	5,35,000	5,75,000	6,00,000	5,76,998
Duty on Spirits used for other Commercial, Scientific or industrial purposes	40,000			
Total ..	**5,75,000**	**5,75,000**	**6,00,000**	**5,76,998**

DETAILED ACCOUNT NO. VIIIH.—HEMP AND OTHER DRUGS.

Ganja—				
License fees	12,50,000	12,50,000	11,60,000	11,83,229
Duty	15,30,000	15,30,000	14,60,000	14,91,989
Bhang—				
License fees	95,000	95,000	96,000	89,066
Duty	32,000	32,000	35,000	31,849
Medicinal preparation of hemp drugs (Druggists' permits) ..	3,000	3,000	4,000	3,819
Charas—				
License fees	40,000	40,000	45,000	43,064
Duty	50,000	50,000	56,000	53,692
Total ..	**30,00,000**	**30,00,000**	**28,56,000**	**28,96,708**

DETAILED ACCOUNT NO. VIIIJ.—FINES, CONFISCATIONS AND MISCELLANEOUS.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Fines and forfeitures	75,000	75,000	65,000	58,846
Other sources	12,000	12,000	43,000	5,979
License fees for the sale of cocaine and its allied drugs ..	1,000	1,000	1,000	780
Receipts realised from works	2,000	2,000	2,000	2,108
Total ..	90,000	90,000	1,11,000	67,713

DETAILED ACCOUNT NO. VIIIK.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Recoveries from private bodies, individuals, etc.	78,400	78,000	94,000	18,707
Recoveries from other Governments on account of share cost in connection with salt and other works	13,600	71,000		
Total	92,000	1,49,000	94,000	18,707

IX.—STAMPS.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Non-Judicial.					
Stamp duties on Bills of exchange, cheques and other commercial documents	IXA	6,95,000	6,95,000	12,50,000	10,52,878
Sale of other non-Judicial stamps	IXA	67,30,000	68,70,000	75,67,000	72,99,106
Duty on impressing documents	IXB	1,30,000	1,55,000	1,00,000	1,24,593
Fines and penalties		20,000	15,000	20,000	19,142
Miscellaneous		2,04,000	50,000	2,00,000	3,40,783
Recoveries from other Governments for stamps supplied from Provincial Stamps Stores		..	..	..	37
Total ..		77,79,000	77,85,000	91,37,000	88,36,539
Deduct—Refunds ..		6,79,000	6,85,000	7,00,000	7,74,543
Net Total, Non-Judicial		71,00,000	71,00,000	84,37,000	80,61,996
B—Judicial.					
(i) Court fees—					
Court fees realised in stamps		1,79,75,000	1,74,75,000	2,00,23,000	2,01,16,308
(ii) Other receipts—					
Sale of stamps		6,22,000	6,22,000	6,55,000	6,79,345
Fines and penalties		3,000	3,000	5,000	3,333
Miscellaneous		..	..	..	75
Recoveries from other Governments for stamps supplied from Provincial Stamps Stores		..	..	..	..
Total ..		1,86,00,000	1,81,00,000	2,06,83,000	2,07,99,061
Deduct—Refunds ..		1,00,000	1,00,000	1,20,000	1,26,125
Net Total, Judicial ..		1,85,00,000	1,80,00,000	2,05,63,000	2,06,72,936
Total Net Receipts ..		2,56,00,000	2,51,00,000	2,90,00,000	2,87,34,932

Detailed Account No. IXA—Sale of stamps.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Stamp duties on bills of exchange, cheques and other commercial documents—				
Foreign bill stamps	1,25,000	1,20,000	1,50,000	1,43,533
Bills of exchange or hundi stamps	50,000	55,000	50,000	50,924
Share transfer stamps	5,20,000	5,20,000	10,50,000	8,58,421
Total	**6,95,000**	**6,95,000**	**12,50,000**	**10,52,878**
Sale of other non-judicial stamps—				
(*a*) New revenue stamps	9,20,000	9,00,000	9,50,000	9,47,992
(*b*) Other stamps	58,64,000	60,24,000	66,42,000	63,78,265
Deduct—Receipts under the Indian Motor Vehicles Act collected in stamps	30,000	30,000	25,000	27,151
Deduct—Receipts on account of license fees collected in stamps under the Petroleum and Explosives Acts creditable to Central Government	24,000	24,000	..	..
Total	**67,30,000**	**68,70,000**	**75,67,000**	**72,99,106**

Detailed Account No. IXB.—Duty on impressing Documents.

Duty recovered under rules 8 and 11 of the Indian Stamps Act of 1925	70,000	75,000	55,000	67,605
Duty on documents voluntarily brought for adjudication ..	45,000	70,000	30,000	43,788
Duty on unstamped or insufficiently stamped documents ..	15,000	10,000	15,000	13,182
Other items	..	..	..	18
Total	**1,30,000**	**1,55,000**	**1,00,000**	**1,24,593**

X—Forest.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
I—Timber and other produce removed from the forests by Government agency	XA and XD	2,15,000	2,25,000	2,00,000	1,96,150
II—Timber and other produce removed from the forests by consumers or purchasers	XB and XE	20,00,000	20,00,000	16,80,000	19,05,259
III—Drift and wait wood and confiscated forest produce	..	9,000	9,000	7,000	8,860
V—Miscellaneous	XC and XF	1,25,000	1,25,000	1,25,000	1,30,300
Total	..	23,49,000	23,59,000	20,12,000	22,40,569
Deduct—**Refunds .. ..**	..	1,64,000	1,57,000	76,000	86,239
Total Receipts	..	21,85,000	22,02,000	19,36,000	21,54,330

Northern Circle.

I—Timber and other produce removed from the forests by Government agency		1,49,000	1,75,000	1,70,000	1,64,687
II—Timber and other produce removed from the forests by consumers or purchasers	XB	9,00,000	9,00,000	7,00,000	8,91,510
III—Drift and wait wood and confiscated forest produce	..	1,000	1,000	1,000	786
V—Miscellaneous	XC	50,000	50,000	50,000	53,030
Total	..	11,00,000	11,26,000	9,21,000	11,10,013
Deduct—**Refunds .. ..**	..	3,000	12,000	1,000	5,589
NET TOTAL	..	10,97,000	11,14,000	9,20,000	11,04,424

DETAILED ACCOUNT NO. XA.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs	Rs.	Rs.	Rs.
I—Timber and other produce removed from the forests by Government agency—				
(a) Timber	1,32,000	1,58,000	1,56,000	1,45,623
(b) Firewood and charcoal	11,000	11,000	10,000	10,609
(c) Bamboos	1,500	2,000	1,000	2,165
(d) Grass and other minor produce	1,500	4,000	3,000	6,280
Sandal wood	.		.	.
Total ..	1,49,000	1,75,000	1,70,000	1,64,687

DETAILED ACCOUNT NO. XB.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.

II—Timber and other produce removed from the forests by consumers or purchasers—				
(a) Timber	6,85,000	6,85,000	4,90,000	6,66,379
(b) Firewood and charcoal	1,60,000	1,60,000	1,53,000	1,57,486
(c) Bamboos	5,000	5,000	5,000	5,257
(d) Grazing and fodder grass . ..	21,000	21,000	22,000	21,543
(e) Other minor produce	29,000	29,000	30,000	40,845
(f) Commutation fees	..	..	..	.
(g) Other items		..	.	.
(h) Forest stamps	.	..	..	.
Total ..	9,00,000	9,00,000	7,00,000	8,91,510

DETAILED ACCOUNT NO. XC.—MISCELLANEOUS.

V—Miscellaneous—				
(a) Fines and forfeitures	1,000	1,000	1,000	1,089
(b) Other sources	42,000	42,000	34,000	45,334
(c) Receipts (including rents of Buildings) realised from works..	7,000	7,000	15,000	6,607
Total ..	50,000	50,000	50,000	53,030

Southern Circle.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
I—Timber and other produce removed from the forests by Government agency	XD	66,000	50,000	30,000	31,463
II—Timber and other produce removed from the forests by consumers or purchasers	XE	11,00,000	11,00,000	9,80,000	10,13,749
III—Drift and waif wood and confiscated forest produce	..	8,000	8,000	6,000	8,074
V—Miscellaneous	XF	75,000	75,000	75,000	77,270
Total ..	..	12,49,000	12,33,000	10,91,000	11,30,556
Deduct—Refunds ..	..	1,61,000	1,45,000	75,000	80,650
Total Receipts ..	..	10,88,000	10,88,000	10,16,000	10,49,906

Detailed Account No. XD.—Timber and other produce removed from the forests by Government agency.

I—Timber and other produce removed from the forests by Government agency—				
(*a*) Timber	42,000	36,000	27,000	28,538
(*b*) Firewood and charcoal	12,000	6,000	500	169
(*c*) Bamboos	11,000	7,000	2,000	1,798
(*d*) Grass and other minor produce	1,000	1,000	500	958
Sandal wood	..	..	..	..
Total ..	66,000	50,000	30,000	31,463

Detailed Account No. XE.—Timber and other produce removed from the forests by consumers or purchasers.

II—Timber and other produce removed from the forests by consumers or purchasers—				
(*a*) Timber	5,48,000	5,48,000	5,15,000	4,79,259
(*b*) Firewood and charcoal	1,60,000	1,60,000	1,55,000	1,56,992
(*c*) Bamboos	1,70,000	1,70,000	1,45,000	1,66,415
(*d*) Grazing and fodder grass	10,000	10,000	10,000	9,791
(*e*) Other minor produce	1,80,000	1,80,000	1,60,000	1,78,962
(*f*) Commutation fees	32,000	32,000	25,000	22,330
(*g*) Other items	..	..	..	..
(*h*) Forest stamps	..	..	..	..
Deduct—Share of receipts of Barkal toll station payable to Assam Government	..	..	30,000	..
Total ..	11,00,000	11,00,000	9,80,000	10,13,749

Detailed Account No. XF.—Miscellaneous.

V—Miscellaneous				
(*a*) Fines and forfeitures	300	500	200	53
(*b*) Other sources	70,000	70,000	70,000	73,222
(*c*) Receipts (including rent of buildings) realised from works	4,700	4,500	5,000	3,995
Deduct—Share of receipts of Barkal toll station payable to Assam Government	..	..	200	..
Total ..	75,000	75,000	75,000	77,270

XI.—Registration.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Fees for registering documents	19,60,000	19,60,000	21,64,000	20,52,238
Fees for copies of registered documents	80,000	80,000	85,000	84,156
Miscellaneous :—				
Receipts realised from works	1,700	1,700	2,000	1,53,311
Miscellaneous other receipts	1,62,300	1,62,300	1,53,000	
Total .	22,04,000	22,04,000	24,04,000	22,89,705
Deduct—Refunds .. .	4,000	4,000	4,000	3,751
NET TOTAL ..	22,00,000	22,00,000	24,00,000	22,85,954

XII.—Receipts under Motor Vehicles Taxation Acts.

Receipts under the Indian Motor Vehicles Taxation Act	4,65,000	4,66,000	4,60,000	4,58,883
Receipts under the Provincial Motor Vehicles Taxation Act	17,20,000	17,00,000	16,50,000	16,81,815
Fees and other receipts	4,000	4,000	1,000	4,032
Receipts in England				..
Loss or gain by exchange				
Total . ..	21,89,000	21,64,000	21,11,000	21,44,130
Deduct—Refunds . ..	38,000	38,000	35,000	35,534
NET TOTAL ..	21,51,000	21,26,000	20,76,000	21,08,596

XIII.—Other taxes and duties.

A—Taxes on luxuries including taxes on entertainments, amusements, betting and gambling—				
Entertainment Tax	7,75,000	7,75,000	4,50,000	7,80,719
Betting Tax :—				
Totalisator	9,60,000	9,60,000	10,00,000	9,60,891
Bookmakers				
Luxury Tax	..		..	—
B—Receipts from Electricity Duties—				
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas	37,000	37,000	50,000	44,487
Other receipts—				
Receipts under the Bengal Electricity Duty Act, 1935	19,50,000	19,00,000	4,20,000	17,96,275
C—Receipts from Tobacco Duties				
Receipts under the Bengal Tobacco (Sales Licensing) Act, 1935 ..	..	1,30,000	1,30,000	3,36,834
Total . ..	37,22,000	38,02,000	20,50,000	39,19,206
Deduct—Refunds	2,000	2,000	1,000	1,527
NET TOTAL	37,20,000	38,00,000	20,49,000	39,17,679

XVI.—Subsidised companies.

Government share of surplus profits—				
Darjeeling-Himalayan Railway	14,000	14,000	16,000	14,519

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
A—Irrigation.	Rs.	Rs.	Rs.	Rs.
Productive—				
Direct receipts	4,51,000	4,03,000	5,01,000	1,30,799
Deduct—Refunds ..	1,000	1,000	1,000	166
Total—Productive ..	4,50,000	4,02,000	5,00,000	1,30,633
A.—*Deduct*—Working expenses—				
A.-1—Extensions and improvements	13,009	44,000	45,918	35,381
A.-2—Maintenance and repairs	1,07,000	1,11,000	1,80,000	1,54,196
A.-3—Establishment .. Voted ..	2,04,000	1,80,000	1,98,700	1,74,936
Charged ..	*34,000*	*32,000*	*67,000*	*25,620*
A.-4—Tools and plant	4,800	6,000	9,000	2,222
A.-5—Suspense	20,000	1,000	20,000	36,625
A.-6—Charges in England .. Voted ..	..	..	..	..
Charged ..	..	..	..	*4,066*
A.-7—Loss or gain by exchange .. (*Charged*) ..	..	..	..	*—21*
For rounding .. Voted ..	+191	..	+382	..
Charged ..	..	..	..	..
Total ..	3,83,000	3,72,000	5,21,000	4,33,025
Voted ..	3,49,000	3,40,000	4,54,000	4,03,360
Charged ..	*34,000*	*32,000*	*67,000*	*29,665*
Net receipts—Productive ..	67,000	30,000	—21,000	—3,02,392
Unproductive—				
Direct receipts	1,77,200	1,63,000	1,30,200	1,83,222
Deduct—Refunds ..	200	..	200	..
Total—Unproductive ..	1,77,000	1,63,000	1,30,000	1,83,222
Deduct—Working expenses—				
A.-8—Extensions and improvements—				
New works	4,100	..	..	..
Works in progress	1,000	..	..	..
A.9—Maintenance and repairs	45,000	31,000	31,000	48,655
A.-10—Establishment .. Voted ..	74,000	66,000	71,000	83,818
Charged ..	*9,000*	*7,000*	*8,000*	*14,633*
A.-11—Tools and plant	1,100	1,000	1,000	1,472
A.-12—Suspense	..	..	..	..
A.-13—Charges in England .. Voted ..	..	..	..	.
Charged ..	..	..	..	*3,192*
A.-14—Loss or gain by exchange Voted ..	..	..	..	..
Charged ..	..	..	..	*17*
For rounding (Voted).	—200	..	..	.
Total	1,34,000	1,05,000	1,11,000	1,51,753
Voted	1,25,000	98,000	1,03,000	1,33,945
Charged ..	*9,000*	*7,000*	*8,000*	*17,808*
Net receipts—Unproductive ..	43,000	58,000	19,000	31,469
Total—A—Irrigation ..	1,10,000	88,000	—2,000	—2,70,863

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*concld.*

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs	Rs.	Rs.	Rs.
B—Navigation, embankment and drainage works.				
Unproductive—				
Direct receipts	7,24,200	7,03,000	7,55,500	7,07,491
Deduct—**Refunds**	200	1,000	500	106
Receipts	7,24,000	7,02,000	7,55,000	7,07,385
B.—*Deduct*—Working expenses—				
B.-1—Extensions and improvements { New works / Works in progress }	92,593	82,000	1,39,400	34,651
B.-2—Maintenance and repairs	5 08,000	4,57,000	4,54,600	3,60,632
B.-3—Establishment { Voted	2,52,000	2,81,000	3,05,500	2,64,992
B.-3—Establishment { *Charged*	*1,03,090*	*94,000*	*97,000*	*1,02,640*
B.-4—Tools and plant	31 500	30,000	37,500	31,021
B.-5—Suspense				
B.-6—Charges in England { Voted	.	.		..
B.-6—Charges in England { *Charged*			.	*21,642*
B.-7—Loss or gain by exchange { (*Charged*)		.		*-111*
For rounding { Voted	93	.		
For rounding { *Charged*				
Total	9,87,000	9,44,000	10,34,000	8,18,367
Voted	8,84,000	8,50,000	9,37,000	6,92,196
Charged	*1,03,000*	*94,000*	*97,000*	*1,24,171*
Net receipts—B—Navigation, Embankment and Drainage Works	2,63,000	2,42,000	2,79,000	1,08,982
TOTAL NET RECEIPTS XVII	1,53,000	1,54,000	2,81,000	3,79,845

XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

A—Irrigation works.				
Direct receipts	5,000	5,000	5,000	9,730
Deduct—**Refunds**				
Total	5,000	5,000	5,000	9,730
B—Navigation, embankment and drainage works.				
Direct receipts	1,25,100	1,37,100	1,30,600	1,39,616
Receipts—Miscellaneous—				
(*a*) Transfer from deposit account of grants for economic development and improvement of rural areas	..		1,01,000	
(*b*) Transfer from deposit account of grants received from public bodies for rural reconstruction schemes			35,000	
Receipts—Miscellaneous—Transfer from the deposit account of grants from Central Government and of the contribution received from the public bodies for economic development and improvement of rural areas—				
(*a*) Minor drainage and flushing schemes	40,500	41,500	.	..
(*b*) Improvement of existing village communications (water-ways)	1 30 000	1,25,000	..	..
Deduct—**Refunds**	600	600	600	147
Total	2,95,000	3,03,000	2,66,000	1,39,469

DETAILED ACCOUNT NO. XVIII.—B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Recoveries by Collector on account of lands benefited by embankment	25,000	25,000	40,000	26,834
Deduct—**Refunds**	..	..	..	..
Total—B—Navigation, Embankment and Drainage Works ..	**3,20,000**	**3,28,000**	**3,06,000**	**1,66,303**
Total (XVIII) ..	**3,25,000**	**3,33,000**	**3,11,000**	**1,76,033**

XX.—INTEREST.

	Detailed Account No.				
Interest on loans and advances by the Provincial Government	XXA	6,54,000	5,35,000	4,58,000	5,28,262
Interest on Irrigation Capital outlay incurred before 1st April, 1937.		21,92,000	21,94,000	22,70,000	..
Interest on arrears of revenue		1,00,000	1,00,000	2,00,000	1,99,874
Interest realized on investment of Provincial Balances		1,00,000	1,16,000	40,000	19,170
Miscellaneous		1,43,000	1,36,000	1,30,000	1,18,054
Total ..		31,89,000	30,81,000	30,98,000	8,54,360
Deduct—**Refunds** ..		5,000	6,000	..	2,934
Loss or gain by exchange		..	..	..	—1
Net total ..		31,84,000	30,75,000	30,98,000	8,51,425

DETAILED ACCOUNT NO. XXA.—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.

Interest on loans to municipal and other corporations, etc. (excluding Presidency Corporations)	3,90,000	3,40,000	3,20,000	2,98,987
Interest on loans to landholders and other notabilities—				
(*a* Kassimbazar Wards Estate	..	..	..	3,716
(*b* Sushong Wards Estate	36,000	39,000	19,000	19,737
(*c*) Nawab of Dacca			20,000	21,264
Interest on advances to cultivators				
(*a*) On loans under the Land Improvement Act, XIX of 1883	2,00,000	1,30,000	72,000	1,67,748
(*b*) On loans under the Agriculturists Loans Act, XXII of 1884				
(*c*) On loans to Co-operative Credit Societies	2,000	2,000	3,000	862
(*d*) On other advances	..	..	..	..
Interest on advances under special laws—				
(*a*) On drainage and embankment advances under Act VI of 1880, etc.	5,000	4,000	4,000	3,124
(*b*) On Bengal Agricultural and Sanitary Improvement Act				
Advances to Government Servants				
(*a*) House Building advance	18,000	16,000	12,000	6,512
(*b*) Motor car advance			7,000	3,905
(*c*) Advances for the purchase of other conveyances ..			..	6
(*d*) Passage advance			..	32
Miscellaneous Loans and Advances—				
(*a*) On loans to ex-students of the Weaving Institute ..	3,000	4,000	1,000	369
(*b*) On miscellaneous loans				
Total	**6,54,000**	**5,35,000**	**4,58,000**	**5,28,262**

XXI.—Administration of Justice.

	Detailed Account No.	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs.	Rs.	Rs.
Sale-proceeds of unclaimed and escheated property	..	15,000	15,000	20,000	54,350
Court-fees realised in cash	..	35,000	35,000	40,000	35,740
General fees, fines and forfeitures	XXIA	22,76,000	9,18,000	9,48,000	11,11,865
Receipts of the Official Assignee	..	1,90,000	1,94,000	2,23,000	..
Receipts of the Official Receiver, Calcutta	..	70,000	.	..	..
Pleadership and Muktearship examination fees	.	10,000	10,000	10,000	9,036
Miscellaneous fees and fines	XXIB	1,92,000	1,92,000	2,05,000	1,79,869
Miscellaneous	.	44,200	4,55,000	40,000	37,951
Recoveries of overpayments	..	5,000	5,000	10,000	7,276
Collection of payments for services rendered	XXIC	75,000	60,000	59,000	5,245
Receipts in England	..	800	.	..	..
Loss or gain by Exchange	.			.	..
Total	.	29,13,000	18,84,000	15,55,000	14,41,132
Deduct—**Refunds**	.	40,000	40,000	51,000	36,737
NET TOTAL		28,73,000	18,44,000	15,04,000	14,02,395

Detailed Account No. XXIA.—General Fees, Fines and Forfeitures.

Fees levied by Courts	1,150	1,000	1,000	557
Magisterial fines	6,50,000	6,50,000	6,75,000	6,06,896
Miscellaneous receipts of the High Court	1,22,000	1,92,000	1,92,000	2,03,504
Other items	45,000	45,000	45,000	36,706
Miscellaneous Receipts of the Official Assignee			.	53,080
Fees, fines and other receipts under the Bengal Cruelty to Animals Act	30,000	30,000	35,000	31,122
Fines, penalties, etc., realised under the Bengal Local Self-Government Act	7,75,000	.		..
Fines, penalties, etc., realised under the Licensed Warehouse and Fire-Brigade Act	850			.
Fees, fines, etc., realised under the Bengal Village Self-Government Act	4,35,000		..	..
Fines realised under the Bengal Food Adulteration Act	75,000	..	..	..
Fines realised under the Calcutta Municipal Act	74,000	.	.	..
Fines and penalties realised under the Bengal (Rural) Primary Education Act			..	
Fines realised under the Bengal Municipal Act	53,000	.	..	..
Fines realised under Howrah Offences Act	5,000	..	..	..
Fees and fines realised under the Vaccination Act	10,000	..	..	..
Total	22,76,000	9,18,000	9,48,000	11,11,865

Detailed Account No. XXIB.—Miscellaneous Fees and Fines.

Fees and commissions realised by the Administrator-General	1,50,000	1,50,000	1,60,000	1,42,027
Record-room receipts	10,000	10,000	10,000	5,774
Other miscellaneous fees and fines	32,000	32,000	35,000	31,868
Total	1,92,000	1,92,000	2,05,000	1,79,869

DETAILED ACCOUNT NO. XXIC.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Recoveries by Legal Remembrancer from private estates	..	500	500	1,000	612
Contribution for passages of officers transferred to or from other Governments, departments, etc. ..	..	3,500	3,500	4,000	4,550
Recoveries from Calcutta Municipality on account of pay and allowances and contingent expenses of the Municipal Magistrates and their establishment ..	..	44,000	43,800	43,000	..
Other receipts		26,000	11,000	11,000	..
Leave contribution of officers lent to Foreign Service	..	1,000	1,200	..	83
Total .		**75,000**	**60,000**	**59,000**	**5,245**

XXII.—JAILS AND CONVICT SETTLEMENTS.

Jails .. .		**80,000**	**85,000**	**94,000**	**78,839**
Jail manufactures	**XXIIA**	**5,88,000**	**5,88,000**	**6,00,000**	**6,11,760**
Recoveries of overpayments	.	**1,000**	**1,000**	**1,000**	**884**
Collection of payments for services rendered ..	..	.	..	..	
Loss or gain by exchange on Home transactions other than stores	.	..	..	.	..
Total	..	**6,69,000**	**6,74,000**	**6,95,000**	**6,92,483**
Deduct—**Refunds** ..	..	**1,000**	**1,000**	**1,000**	**1,230**
NET TOTAL ..	..	**6,68,000**	**6,73,000**	**6,94,000**	**6,91,253**

DETAILED ACCOUNT NO. XXIIA.—JAIL MANUFACTURES.

Sale-proceeds of jail manufactures	5,50,000	5,50,000	5,65,000	5,73,026
Sale-proceeds of quinine packets	38,000	38,000	35,000	38,674
Miscellaneous	..	..	..	60
Total	**5,88,000**	**5,88,000**	**6,00,000**	**6,11,760**

XXIII.—Police.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Police supplied to Railways	..	8,700	8,700	8,700	8,827
Police supplied to Public Departments, private companies and persons	..	55,000	55,000	55,000	43,053
Recoveries on account of Presidency Police .	XXIIIA	5,69,000	5,69,000	5,78,000	5,96,721
Cash receipts under the Arms Act	..	2,000	2,000	2,000	2,279
Fees, fines and forfeitures	XXIIIB	3,88,000	5,000	31,000	14,986
Recoveries of overpayments	..	11,300	11,300	11,300	14,283
Collection of payments for services rendered ..	XXIIIC	78,000	45,000	42,000	60,381
Miscellaneous	..	93,000	95,000	95,000	94,656
Receipts in England	..	2,000	..	..	..
Loss or gain by exchange	..	..	..		—4
Total . ..	..	12,07,000	7,91,000	8,23,000	8,35,782
Deduct—Refunds ..	.	..	23,000	23,000	12,861
NET TOTAL ..	..	12,07,000	7,68,000	8,00,000	8,22,921

Detailed Account No. XXIIIA.—Presidency Police.

Police supplied to private persons	1,10,000	1,10,000	1,07,000	1,32,219
Receipts under the Calcutta Vehicles Act	3,000	3,000	3,000	511
Receipts under the Calcutta Hackney Carriage Act	65,000	65,000	65,000	68,745
Cattle-pound receipts	11,000	11,000	11,000	11,115
Fees, fines and forfeitures	20,000	20,000	22,000	23,742
Other items	3,60,000	3,60,000	3,70,000	3,60,389
Total ..	5,69,000	5,69,000	5,78,000	5,96,721

Detailed Account No. XXIIIB.—Fees, fines and forfeitures.

Cattle-pound receipts	5,000	5,000	5,000	5,172
Other fees and fines	10,000	10,000	21,000	9,814
Receipts under the Indian Police Act (Act V) of 1861	..	..	5,000	..
Receipts under the Cattle Trespass Act	3,83,000	..	..	..
Deduct—Receipts on account of license fees collected in cash under the Petroleum Act creditable to Central Government ..	10,000	10,000	..	..
Total ..	3,88,000	5,000	31,000	14,986

Detailed Account No. XXIIIC.—Collection of payments for services rendered.

Contribution for passages of officers transferred to or from other Governments, departments, etc.	1,400	1,400	2,400	1,395
Recoveries from the Port Fund, Chittagong, on account of Port Police, Chittagong	9,900	9,600	9,600	8,975
Recoveries from the Cooch Behar Estate on account of Eastern Bengal Railway Police	4,500	4,500	4,500	4,506
Other recoveries	62,200	29,500	25,500	45,505
Total ..	78,000	45,000	42,000	60,381

XXIV.—Ports and Pilotage.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of vessels and stores	1,500	1,500	1,000	1,458
Registration and other fees—				
Fees realised at the shipping office	..	..	..	..
Examination fees	4,000	4,000	4,000	3,963
Miscellaneous—				
Survey fees	70,000	70,000	80,000	75,033
Other items	25,500	80,500	45,000	32,438
Total ..	1,01,000	1,56,000	1,30,000	1,12,892
Deduct—Refunds ..	1,000	1,000	1,000	1,112
NET TOTAL ..	1,00,000	1,55,000	1,29,000	1,11,780

XXVI.—Education.

	Detailed account No.				
A.—University—					
Fees, Government Arts Colleges	..	4,32,000	4,30,000	4,30,000	4,17,532
Fees, Government Professional Colleges ..	..	70,000	70,000	55,000	63,068
B.—Secondary—					
Fees, Government Secondary Schools ..	..	5,10,000	5,10,000	5,00,000	5,03,620
C.—Primary—					
Fees, Government Primary Schools	..	..	..	..	..
D.—Special—					
Fees and other receipts, Government Special Schools	..	1,00,000	1,00,000	1,25,000	1,15,899
E.—General—					
Contributions	..	..	..	..	3,037
Income from Endowments	..	16,000	16,000	16,000	15,176
Recoveries of overpayments	..	14,000	14,000	14,000	25,143
Collection of payments for services rendered ..	XXVIA	10,000	10,000	10,000	1,406
Miscellaneous	XXVIB	4,65,000	4,50,000	4,35,000	3,07,590
Receipts in England	..	..	..	..	..
Loss or gain by exchange	..	..	..	..	..
Total ..	..	16,17,000	16,00,000	15,85,000	14,53,471
Deduct—Refunds ..	..	6,000	6,000	4,000	6,547
NET TOTAL ..	..	16,11,000	15,94,000	15,81,000	14,45,924

Detailed Account No. XXVIA—Collection of Payments for Services rendered.

Leave contribution of officers sent to foreign services	10,000	10,000	10,000	1,406
Other recoveries				

DETAILED ACCOUNT NO. XXVIB.—MISCELLANEOUS.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs	Rs	Rs.	Rs.
Transfer from the Deposit account of grant for Economic Development of rural areas—				
(i) Attachment of agricultural farms, etc., to Secondary Schools and provision of playgrounds and village halls (1st grant).	.	1,000	..	..
(ii) Playing fields and recreation grounds for villages and village schools (2nd grant).	1,00,000	79,000	1,00,000	..
Transfer from deposit account of grants received from public bodies for rural reconstruction schemes	25,000	34,000	25,000	..
Other miscellaneous receipts	3,40,000	3,36,000	3,10,000	..
Total	4,65,000	4,50,000	4,35,000	3,07,590

XXVII.—MEDICAL.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Medical School and College fees	3,10,000	3,10,000	3,15,000	3,03,130
Hospital receipts	3,10,000	3,10,000	3,20,000	3,13,412
Mental Hospital receipts	800	800	1,000	508
Sale of Medicines	200	200	200	192
Contributions	1,20,000	1,20,000	1,40,300	1,17,804
Income from endowments	15,500	16,000	15,000	16,701
Recoveries of overpayments	5,000	6,000	4,000	5,168
Collection of payments for services rendered	80,000	80,000	85,000	79,158
Miscellaneous—				
(i) Transfer from Deposit account of grant from the Imperial Council of Agricultural Research	18,000	18,000	17,900	17,616
(ii) Other Miscellaneous Receipts	85,000	85,000	85,000	84,749
(iii) Contribution from Defence Department for the War Reserve officers employed in Bengal	57,600	60,000	57,600	48,000
Loss or gain by exchange	..	..	..	—2
For rounding	- 100	..	..	..
Total	10,02,000	10,06,000	10,41,000	9,86,434
Deduct—Refunds	88,000	88,000	88,000	97,296
NET TOTAL	9,14,000	9,18,000	9,53,000	8,89,138

XXVIII.—Public Health.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Sale-proceeds of sera and vaccines, etc.		47,000	46,000	46,000	45,890
Contributions		34,000	24,000	36,000	24,949
Recoveries of overpayments		5,000	5,000	8,000	9,940
Collection of payments for services rendered ..		64,000	72,000	90,000	62,778
Miscellaneous	XXVIIIA	3,88,000	4,04,000	3,33,000	73,800
Total ..		5,38,000	5,51,000	5,13,000	2,16,457
Deduct—Refunds ..		1,000	1,000	..	2,355
NET TOTAL ..		5,37,000	5,50,000	5,13,000	2,14,102

Detailed Account No. XXVIII A.—Miscellaneous.

(1) Fees for analysis of water and food at Public Health Laboratories		52,200	51,900	41,000	73,800
(2) Contribution from Jute Mills for analysis of water		12,000	12,000	12,000	
(3) Other receipts		2,000	2,000	2,000	
(4) Transfer from Deposit account of grant for economic development and improvement of rural areas—					
(*a*) Establishment of Union Board Dispensaries and improvement of water-supply and grant to Srineketen ..		..	17,500	10,000	..
(*b*) Improvement of rural sanitation		40,000	40,600	38,000	..
(*c*) Improvement of rural water-supply ..		2,81,800	2,80,000	2,30,000	..
Total ..		3,88,000	4,04,000	3,33,000	73,800

XXIX.—AGRICULTURE.

	Detailed Account No	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Agricultural receipts	XXIXA	2,54,000	2,41,300	3,50,700	1,82,868
Recoveries of overpayments .. .		300	200	300	287
Collection of payments for services rendered ..		..	..	..	..
Total ..		2,54,300	2,41,500	3,51,000	1,83,155
Deduct—**Refunds** ..		3,300	3,500	2,000	3,232
Total .		2,51,000	2,38,000	3,49,000	1,79,923

DETAILED ACCOUNT NO. XXIXA.—AGRICULTURAL RECEIPTS.

Botanical and other public garden receipts ..		5,000	5,000	5,200	5,493
Receipts (including rent of buildings) realised from Works		200	200	.	188
Receipts on account of experimental cultivation-					
Experimental farms		50,000	50,000	60,000	70,148
Transfer from the Deposit account of grant from the Imperial Council of Agricultural Research ..		67,500	68,000	67,000	81,211
Transfer from the Deposit account of grant from the Indian Central Jute Committee . .		51,500	38,000	51,500	14,611
Transfer from the Deposit account of Government of India grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers ..		13,000	7,500	12,500	..
Transfer from the Deposit account of grant for economic development and improvement of rural areas—					
(*a*) Establishment of Seed, Paddy, and Crop demonstration centres .. .		..	100	.	..
(*b*) Extension of the cattle improvement schemes		59,200	62,000	1,50,000	..
(*c*) Improvement of cattle and fodder crops .		600	3,000	..	..
Contributions		4,000	4,000	2,000	4,000
Miscellaneous		3,000	3,500	2,500	7,217
For rounding ..		..	.	..	..
Total .		2,54,000	2,41,300	3,50,700	1,82,868

XXX.—VETERINARY.

Veterinary College and School fees		20,000	17,000	20,000	20,020
Other receipts	XXXA	34,000	35,900	29,000	32,582
Collection of payments for services rendered .	XXXB	94,300	94,300	92,300	94,122
Total ..		1,48,300	1,47,200	1,41,300	1,46,724
Deduct— **Refunds** ..		300	200	300	36
Total ..		1,48,000	1,47,000	1,41,000	1,46,688

DETAILED ACCOUNT NO. XXXA.—OTHER RECEIPTS.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Transfer from the Deposit Account of grant from the Imperial Council of Agricultural Research	9,000	10,300	9,000	7,092
Miscellaneous	25,000	25,600	20,000	25,490
Total ..	**34,000**	**35,900**	**29,000**	**32,582**

DETAILED ACCOUNT NO. XXXB.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Leave contribution of officers lent to foreign service	300	300	300	277
Recoveries from local bodies on account of pay of veterinary assistants	84,000	84,000	85,000	84,245
Recoveries from other Governments on account of Bengal Veterinary College.	10,000	10,000	7,000	9,600
Total ..	**94,300**	**94,300**	**92,300**	**94,122**

XXXI.—CO-OPERATION.

Audit fees	**3,40,600**	**3,40,400**	**4,00,000**	**3,52,191**
Miscellaneous receipts—				
Transfer from Deposit Account of grant for economic development and improvement of rural areas—Co-operative training	**44,400**	**45,000**	**58,000**	..
Transfer from Deposit Account of grant for the development of handloom industry	**67,000**	**62,600**	**63,000**	**1,04,678**
Transfer from the Deposit Account of grant from the Sugar Excise Fund of the Government of India for organisation of Co-operative Societies among the cane-growers	**10,000**	**5,000**	**9,000**	..
Recoveries of overpayments	**200**	**200**	**200**	**141**
Leave contribution of officers lent to foreign service	**600**	**600**	**600**	**559**
Receipts (including rent of buildings) realised from "Works" ..	**200**	**200**	..	**175**
Other receipts	**5,300**	**5,300**	**5,300**	**9,776**
Total ..	**4,68,300**	**4,59,300**	**5,36,100**	**4,67,520**
Deduct—**Refunds** ..	**300**	**300**	**100**	**6,034**
Total ..	**4,68,000**	**4,59,000**	**5,36,000**	**4,61,486**

XXXII.—Industries.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Industries	XXXIIA	1,56,200	1,62,000	1,52,500	1,51,118
Cinchona plantations	XXXIIB	15,45,000	15,00,000	12,89,000	13,53,493
Recoveries of overpayments		2,000	2,000	2,000	2,328
Collection of payments for services rendered .		18,000	18,000	15,000	12,411
Receipts in England		1,68,000	2,40,000	..	1,21,875
Loss or gain by exchange		..	.	..	−1,274
Total ..		18,89,200	19,22,000	14,58,500	16,39,951
Deduct—**Refunds** ..		3,200	3,000	2,500	7,346
NET TOTAL		18,86,000	19,19,000	14,56,000	16,32,605

Detailed Account No. XXXIIA.—Industries.

Transfer from the deposit account of grant for economic development and improvement of rural areas—Establishment of coir spinning and weaving demonstration centres .. .		8,300	7,000	..
Transfer from deposit account of—				
Grant for the development of handloom industry .	23,700	24,100	24,800	32,582
Grant for the development of sericultural industries ..	49,500	46,400	50,000	42,164
Other receipts—				
Receipts from industrial operations	72,000	72,000	57,200	66,611
Sericulture	11,000	11,200	13,500	9,761
Total .	1,56,200	1,62,000	1,52,500	1,51,118

Detailed Account No. XXXIIB.—Cinchona Plantations.

Cinchona Plantations—				
Sale of Cinchona products other than quinine tablets ..	11,05,000	10,40,000	9,49,000	9,78,160
Sale of quinine tablets	3,60,000	3,80,000	2,60,000	3,25,828
Other receipts	80,000	80,000	80,000	49,505
Total .	15,45,000	15,00,000	12,89,000	13,53,493

XXXVI.—Miscellaneous Departments.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Labour and Emigration—				
Emigration fees (Internal)	100	100	100	60
Fees for the registration of Trade Unions	..	..		
Total Labour and Emigration ..	100	100	100	60
Miscellaneous.				
Examination fees	32,000	32,000	25,000	28,690
Sale of stores and materials	..	..	..	..
Fees for the inspection of Steam Boilers—				
1. Fees	1,51,000	1,51,000	1,50,000	1,54,021
2. Miscellaneous	200	200	..	4
Total—Fees for the inspection of Steam Boilers	1,51,200	1,51,200	1,50,000	1,54,025
Administration of the Indian Partnership Act, 1932—				
1. Fees for registration of firms	3,500	3,500	4,000	3,088
2. Miscellaneous receipts		..	..	
Total—Administration of the Indian Partnership Act, 1932 ..	3,500	3,500	4,000	3,088
Miscellaneous	5,500	5,500	7,000	5,817
Receipts in England	..	..	..	..
Loss or gain by exchange	..	..	..	..
Total ..	1,92,300	1,92,300	1,86,100	1,91,630
Deducts—**Refunds** ..	1,300	9,300	1,100	1,356
Total ..	1,91,000	1,83,000	1,85,000	1,90,324

XXXIX.—Civil Works.

Rents	3,75,000	3,75,000	3,90,000	3,89,018
Tolls on roads	44,000	44,000	45,000	43,701
Recoveries of expenditure	82,000	1,00,000	64,000	81,661
Transfer from Central Road Development account	29,61,000	23,31,000	25,81,000	13,21,782
Miscellaneous	1,60,000	1,60,000	1,60,000	9,62,565
Loss or gain by exchange	..	..	..	—4
Transfer from Deposit Account of the Fund for reconstruction of earthquake damage	..	..	..	—32
Transfer from the Deposit Account of grant for economic development and improvement of rural areas—				
(*a*) **Agricultural Institute at Daulatpur**	..	20,000	30,000	..
(*b*) **Improvement of existing village communication (excluding waterways)**	1,20,000	1,05,000	1,20,000	..
Transfer from deposit account of grant received from public bodies for rural reconstruction scheme—Improvement of existing village communications (excluding waterways)	20,000	15,000	30,000	..
Total ..	37,62,000	31,50,000	34,20,000	27,98,691
Deduct—**Refunds** ..	3,000	40,000	4,000	1,616
Total ..	37,59,000	31,10,000	34,16,000	27,97,075

XLIV.—Receipts in aid of Superannuation.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Contributions for pensions and gratuities ..	**XLIVA**	**1,23,400**	**1,53,600**	**1,44,000**	**1,29,528**
Miscellaneous—					
(i) Re-imbursement by the Central Government of the charges in connection with the provision of pilotage and non-pilotage establishment of the Bengal Pilot service		**6,000**	**1,69,000**	**1,63,000**	**1,60,359**
(ii) Other receipts		**600**	**400**	**1,000**	**79,479**
Receipts in England		..	**1,000**	..	**819**
Loss or gain by exchange		.	..	..	**—4**
For rounding					
Total ..		**1,30,000**	**3,24,000**	**3,08,000**	**3,61,163**
Deduct—**Refunds** ..		..	..		**211**
NET TOTAL ..		**1,30,000**	**3,24,000**	**3,08,000**	**3,60,952**

Detailed Account No. XLIVA.—Contributions for pensions and gratuities.

Contributions of officers lent to foreign service .. .	90,000	1,02,000	93,000	94,595
Contributions of persons employed in the management of private estates under Act X of 1892				
Contribution of persons employed on Partition work . .	.	.	..	..
Recoveries towards cost of pensions relating to other Governments	33,400	51,600	51,000	25,933
Contributions for passage concession of officers on foreign service ..	..	..	..	..
Contributions for passages of officers transferred to other Governments, Departments, etc.		..	..	..
Refund of gratuity	..	..	..	..
Total ..	**1,23,400**	**1,53,600**	**1,44,000**	**1,29,528**

XLV.—Stationery and Printing.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Sale of plain paper used with stamps		3,00,000	3,00,000	3,30,400	3,25,226
Stationery receipts		300	300	500	313
Sale of Gazettes and other Government publications ..	XLVA	65,000	65,000	80,000	76,251
Other press receipts	XLVB	1,40,000	1,25,400	1,00,000	1,10,842
Receipts in England		1,000	1,000	1,300	544
Loss or gain by exchange	..	..	..	..	—3
Total ..		5,06,300	4,91,700	5,12,200	5,13,273
Deduct—Refunds ..		300	700	200	102
NET TOTAL ..		5,06,000	4,91,000	5,12,000	5,13,171

Detailed Account No. XLVA.—Sale of Gazettes and other Government Publications.

Indian Law Reports	20,000	20,000	25,000	23,068
Gazettes and other publications	45,000	45,000	55,000	53,183
Total ..	65,000	65,000	80,000	76,251

Detailed Account No. XLVB.—Other Press Receipts.

Printing work done for other Governments	3,000	3,000	3,000	2,148
Miscellaneous	1,37,000	1,22,400	97,000	1,08,694
Total ..	1,40,000	1,25,400	1,00,000	1,10,842

XLVI.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
RECEIPTS.		Rs.	Rs.	Rs.	Rs.
Unclaimed deposits					
Lapsed unclaimed deposits		7,75,000	7,75,000	5,00,000	7,50,151
Unclaimed deposits on account of landlords' fees and landlords' transfer fees under the Bengal Tenancy Act transferred to Revenue account from the deposit head		1,15,000	..	..	..
Total unclaimed deposits ..		8,90,000	7,75,000	5,00,000	7,50,151
Treasure trove		..	..	..	106
Sale-proceeds of Durbar presents		..	..	..	368
Sale of old stores and materials .. .		8,000	24,000	8,000	14,837
Sale of lands and houses, etc.		..	..	..	..
Fees for Government audit		98,000	1,50,000	1,24,000	87,977
Contributions		..	..	.	..
Rents		..	.	..	11,922
Rates and taxes		..	..	..	193
Rents, rates and taxes		11,000	10,000	15,000	..
Other fees, fines and forfeitures		15,000	15,000	13,000	17,672
Recoveries of overpayments		9,000	9,000	9,000	9,967
Collection of payments for services rendered ..	XLVIA	6,46,000	6,04,000	6,74,000	6,45,678
Miscellaneous	XLVIB	7,01,000	76,400	94,000	63,962
Rebate of passage collected in India				.	142
Receipts in England		2,000	7,600	..	135
Loss or gain by exchange				..	—4
Net gain by exchange on remittance transactions ..				..	—432
Net gain by exchange on local transactions ..				..	1,283
Total ..		23,55,000	16,71,000	14,43,000	16,93,337
Deduct—Refunds		4,65,000	4,00,000	5,00,000	4,77,975
Net Total ..		18,90,000	12,71,000	9,43,000	11,95,362

DETAILED ACCOUNT NO. XLVI. A—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
(1) Recoveries from District Boards on account of—				
(a) Proportionate cost of Cess Tauzi establishment	80,000	80,000	80,000	79,822
(b) Fixed cost of Cess Deputy Collector's pay	67,000	67,000	67,000	66,900
(c) Recoveries under section 99 of the Cess Act ..	1,000	1,000	1,000	2,161
(d) Proportionate cost of Road Cess establishment ..	26,000	26,000	26,000	..
(2) Leave contribution of officers lent to foreign service	10,000	10,000	14,000	6,969
(3) Contribution for passages of officers transferred to or from other Governments, departments, etc.	3,000	3,000	3,000	4,786
(4) General rate levied from private estates managed by Court of Wards	4,24,000	4,00,000	4,60,000	4,68,469
(5) Rates levied from private estates or lands for management by Government officers	2,000	2,000	6,000	3,329
(6) Other receipts	33,000	15,000	17,000	13,242
Total ..	6,46,000	6,04,000	6,74,000	6,45,678

DETAILED ACCOUNT NO. XLVI. B—MISCELLANEOUS.

Recoveries of law charges other than those in pauper suits ..	12,000	12,000	20,000	18,260
Treasure Trove		..	..	..
Staging bungalow receipts	7,500	7,500	7,000	7,279
Ferry receipts	1,000	1,000	1,000	678
Other items	48,000	50,000	63,500	37,345
Sale proceeds of Durbar presents	1,200	1,400	1,500	..
Transfer from the Deposit Account of grant for economic development and improvement of rural areas—				
Discretionary grants to Commissioners and District Officers ..	1,300	2,000	..	..
Wireless transmission		2,100	1,000	..
Propaganda work in the districts		400	..	..
Miscellaneous ferry receipts on account of adaptations of the Bengal Ferries Act	6,30,000	..	..	..
Total ..	7,01,000	76,400	94,000	63,562

L—Miscellaneous adjustments between Central and Provincial Governments.

Reimbursement by the Central Government of fees collected on licenses under the Petroleum and Explosives Acts as payment for agency work done by Provincial Officers	34,000	34,000	..	..
Total L—Miscellaneous adjustments between Central and Provincial Governments	34,000	34,000	..	..

LI—Extraordinary Receipts.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Sale of land	4,000	83,000	5,000	1,39,092
Sale of other Government Assets		..	..	..
Other items		..	..	..
Total ..	4,000	83,000	5,000	1,39,092
Deduct—Refunds	..	..	..	..
Total LI—Extraordinary Receipts ..	4,000	83,000	5,000	1,39,092
Debt, Deposits, etc.				
Unfunded Debt.				
STATE PROVIDENT FUNDS—				
General Provident Fund	63,80,000	61,37,000	59,32,000	59,11,000
I. C. S. Provident Fund	3,90,000	3,85,000	4,20,000	3,81,000
I. C. S. (Non-European Members) Provident Fund	38,000	38,000	31,000	34,000
Contributory Provident Fund	2,90,000	3,88,000	2,49,000	3,08,000
Other Miscellaneous Provident Funds	2,000	98,000	18,000	7,000
Total	71,00,000	68,50,000	66,50,000	66,41,000
Deposits and Advances.				
Deposits not bearing interest.				
Famine Insurance Fund—				
A—Famine Insurance Fund—				
Transfers from the Revenue Account	1,91,000	10,00,000		..
Interest receipts	30,000	9,000		..
B—Investment Account	.	.		.
Total	2,21,000	10,09,000		..
Deposits of Local Funds—				
OTHER FUNDS—				
Municipal Funds	54,00,000	53,00,000	53,00,000	54,67,000
Port and Marine Funds	.	..	..	..
Education Funds	29,00,000	29,00,000	22,00,000	21,17,000
Medical and Charitable Funds	1,00,000	1,00,000	1,10,000	1,06,000
Other Miscellaneous Funds	11,00,000	11,00,000	10,00,000	10,27,000
Total ..	95,00,000	94,00,000	86,10,000	87,17,000

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS—				
Revenue Deposits	28,00,000	30,00,000	33,00,000	32,47,000
Civil Courts' Deposits	1,70,00,000	1,72,00,000	2,00,00,000	1,91,12,000
Criminal Courts' Deposits	1,40,000	1,50,000	1,60,000	1,66,000
Personal Deposits	1,60,00,000	1,70,00,000	2,42,00,000	2,31,78,000
Trust Interest Fund	2,20,000	2,20,000	2,20,000	2,18,000
Forest Deposits	1,000	1,000	1,000	1,000
Deposits for work done for public bodies or individuals ..	80,00,000	1,00,00,000	93,70,000	1,06,53,000
Deposits on account of Survey and Settlement Operations conducted for private and Wards, estates	..	3,000	..	..
Deposits of the Jute Cess Fund	12,00,000	12,00,000	14,00,000	12,89,000
Deposits on account of cost price of Liquor, Ganja and Bhang ..	6,00,000	6,00,000	5,20,000	5,74,000
Public Works Deposits	6,55,000	6,52,000	4,09,000	5,88,000
Unclaimed Deposits in the General Provident Fund ..	34,000	34,000	..	31,000
Total ..	4,66,50,000	5,00,60,000	5,95,80,000	5,90,57,000
OTHER ACCOUNTS—				
Subventions from Central Road Fund	19,57,000	97,000	..	2,27,000
Deposit account of grants for economic development and improvement of rural areas	..	4,93,000	8,07,000	4,92,000
Deposit account for works done for public bodies and individuals —Contributions from local bodies for rural reconstruction schemes	..	1,36,000	1,28,000	..
Deposit account of grants for economic development and improvement of rural areas—				
Government of India first grant	29,000		..	..
Local contribution	14,000		..	..
Government of India grant for Co-operative Training	44,000			
Government of India second grant	6,06,000	..	..	..
Local contribution	1,70,000	..	..	..
Deposit Account of the grant made by the Indian Central Cotton Committee	4,000	4,000	4,000	4,000
Deposit Account of the grant made by the Imperial Council of Agricultural Research	95,000	94,000	94,000	1,06,000
Deposit Account of the grant by the Central Government for development of Sericulture Industry	43,000	47,000	50,000	46,000
Deposit Account of the grant by the Central Government for development of hand-loom industry	..	96,000	..	96,000
Deposit Account of the grant made by the Indian Central Jute Committee	52,000	38,000	52,000	15,000
Deposit account of grants from Sugar Excise Duty	12,000	23,000	23,000	..
Total ..	30,26,000	10,23,000	11,56,000	9,86,000

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
Advances not bearing interest.	Rs.	Rs.	Rs.	Rs.
Advances Repayable—				
Civil Advances—				
Advances for the purchase of passages	..	..	2,000	1,000
Objection-book Advances	3,80,000	3,80,000	2,83,000	3,17,000
Special Advances	..	..	..	..
	..	..	..	27,000
Forest Advances	9,30,000	9,30,000	9,20,000	9,27,000
Public Works Advances	20,000	20,000	20,000	7,000
Other Advances	30,000	30,000	35,000	25,000
Total	13,60,000	13,60,000	12,60,000	13,04,000
Permanent Advances—				
Permanent Advances, Civil	15,000	15,000	5,000	9,000
Accounts with Foreign Governments and Indian States	..	..	..	14,000
Accounts with the Government of Burma	5,30,000	5,30,000	3,00,000	3,58,000
Accounts with the Reserve Bank	4,70,000	4,70,000	1,50,000	2,03,000
Suspense.				
Suspense accounts—				
Suspense account	5,50,000	5,50,000	8,00,000	7,49,000
Reserve Bank Suspense	4,00,00,000	4,00,00,000	1,85,00,000	3,48,98,000
Cash Balance Investment Account	3,35,00,000	3,70,00,000	2,29,62,000	99,81,000
Total ..	7,40,50,000	7,75,50,000	4,22,62,000	4,56,28,000
Cheques and Bills—				
Pre-audit cheques	3,37,00,000	3,37,00,000	2,89,00,000	3,18,63,000
Departmental and similar accounts—				
Departmental balances (Civil and P.W.) .. .	70,000	70,000	1,45,000	1,32,000
Loans and Advances by Provincial Government.				
Loans to Municipalities, Port Funds, etc.				
Loans to Municipalities	1,77,000	1,62,000	1,55,000	1,53,000
Loans to Land-holders and other Notabilities	63,000	61,000	61,000	1,08,000
Loans to District and other Local Fund Committees ..	82,000	69,000	38,000	81,000
Advances under Special Laws	20,000	21,000	49,000	36,000
Advances to Cultivators	10,02,000	2,52,000	8,64,000	21,49,000
Miscellaneous Loans and Advances	26,000	58,000	38,000	25,000
Total ..	13,70,000	6,23,000	12,05,000	25,52,000
Advances to Government Servants.				
House-building Advances	1,00,000	1,00,000	85,000	82,000
Advances for the purchase of motor cars	1,10,000	1,00,000	1,00,000	1,02,000
Passage Advances	.	..	1,000	1,000
Advances for the purchase of other conveyances	..	..	..	1,000
Total	2,10,000	2,00,000	1,86,000	1,86,000

GRANT No. 1.

Salt.

(Head of Account:—5—Salt.)

Voted Rs. 12,000 *Charged Rs. Nil*

Total Rs. 12,000

	Budget Estimate, 1939-40.	Revised Estimate 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
Direction—				
Grant-in-aid, contributions, etc.—	..	..	2,000	..
Lump provision for establishment of a salt factory in the Sunderbans	12,000	..	..	..
Total—Grant No. 1 (voted) ..	12,000	..	2,000	..

GRANT No. 2

Land Revenue

(Head of Account:—7—Land Revenue.)

Voted Rs. 28,96,000 *Charged Rs. 1,70,000*

Total Rs. 30,66,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs	Rs.	Rs.
A—Charges of Administration—					
A-1—Pay of officers	**Voted**	**42,000**	**36,000**	**48,700**	**48,178**
	Charged	*34,430*	*33,800*	*33,800*	*32,956*
A-2—Pay of Establishment ..	**Voted**	**4,62,940**	**3,93,400**	**3,83,978**	**4,12,896**
	Charged	*13,250*	*14,000*	*15,680*	*15,849*
A-3—Allowances, honoraria, etc. ..	**Voted**	**38,600**	**38,600**	**38,179**	**39,774**
	Charged	*6,700*	*6,700*	*7,800*	*7,016*
A-4—Contingencies	**Voted**	**92,000**	**90,300**	**83,411**	**87,510**
	Charged	*500*	*500*	*500*	*490*
A-5—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted**	**1,03,400**	**76,400**	**50,465**	**1,04,017**
	Charged			..	..
For rounding	**Voted**	**40**	.	**+ 197**	..
	Charged	*+ 120*	..	*+ 220*	..
Total A .		**5,87,100**	**5,36,900**	**5,62,000**	**5,40,652**
	Voted ..	**5,32,100**	**4,81,900**	**5,04,000**	**4,84,341**
	Charged	*55,000*	*55,000*	*58,000*	*56,311*
B—Management of Government Estates—					
B-1—Pay of officers	**Voted** ..	**58,900**	**54,200**	**49,800**	**51,659**
	Charged	.	.	*8,000*	..
B-2—Pay of Establishment ..	**Voted** ..	**4,56,940**	**4,44,166**	**4,18,800**	**4,34,468**
	Charged		.	..	..
B-3—Allowances, honoraria, etc.	**Voted** ..	**90,060**	**83,330**	**80,700**	**91,222**
	Charged	.	..	..	..
B-4—Contingencies	**Voted** ..	**5,52,600**	**4,69,104**	**4,40,700**	**4,30,494**
	Charged		..	..	..
B-5—Losses	**Voted** ..	.	..	..	..
	Charged	..	.	..	..
B-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted** ..	..		..	..
	Charged	.	..	..	..
For rounding ..	**Voted**	.	.	..	..
	Charged	.	.	..	..
Total B ..		**11,56,500**	**10,50,800**	**9,98,000**	**10,07,843**
	Voted ..	**11,56,500**	**10,50,800**	**9,90,000**	**10,07,843**
	Charged	.	..	*8,000*	..

II.—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C—Charges on account of Land Revenue Collections (*Charged*)		*35,500*	*34,000*	*34,000*	*27,855*
D—Survey, Settlement and Record operations—					
D-1—Pay of officers	Voted	1,03,120	1,20,300	1,54,340	1,63,203
	Charged	*43,700*	*33,900*	*33,150*	*29,721*
D-2—Pay of Establishment	Voted	3,73,167	4,25,100	4,40,735	4,78,908
	Charged	..	..	..	..
D-3—Allowances, honoraria, etc.	Voted	80,303	72,100	82,415	77,049
	Charged	*9,100*	*7,400*	*8,975*	*5,263*
D-4—Contingencies	Voted	4,22,240	6,17,000	6,78,843	7,52,432
	Charged	..	..	..	..
D-5—Leases	Voted	..	..	..	..
	Charged	..	..	..	..
D-6—*Add*—Establishment charges payable to other Governments, Departments, etc.	Voted	..	..	..	..
	Charged	..	..	..	..
D-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted	4,300	4,300	..	4,450
	Charged	.	..	..	..
D-8—Lump provision for minor operations, etc. (Voted)		..	..	..	..
For rounding	Voted	+70	..	−333	..
	Charged	*+200*	..	*−125*	..
Total D		10,07,800	12,71,500	13,98,000	15,02,124
	Voted	9,54,600	12,30,200	13,56,000	14,67,140
	Charged	*53,000*	*41,300*	*42,000*	*34,984*
E—Land Records—					
E-1—Pay of officers	Voted	3,647	11,500	23,500	22,148
	Charged	*12,800*	*8,500*	..	..
E-2—Pay of Establishment	Voted	70,845	67,900	67,045	58,437
	Charged	..	..	..	..
E-3—Allowances, honoraria, etc.	Voted	6,730	11,300	4,400	4,016
	Charged	*2,800*	*1,900*	..	..
E-4—Contract contingencies (Voted)		1,500	1,500	1,500	4,317
E-5—Other contingencies (Voted)		6,208	5,400	6,469	1,038
E-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted	..	..	..	..
	Charged	..	..	..	..
For rounding	Voted	+70	..	..	..
	Charged	..	..	*+86*	..
Total E		1,04,600	1,08,000	1,03,000	89,956
	Voted	89,000	97,600	1,03,000	89,956
	Charged	*15,600*	*10,400*	..	..

II.—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs	Rs	Rs.
F—Assignments and compensations	**Voted** .	**1,21,000**	**1,25,000**	**1,21,000**	**1,19,321**
	Charged ..	.	..	..	..
G—Charges in England	**Voted** ..	**42,440**	**14,500**	**11,120**	**24,576**
	Charged ..	*10,400*	*9,300*	*12,800*	*6,287*
H—Loss or gain by exchange	**Voted** ..		..	..	**—127**
	Charged ..	..	..	..	*—33*
For rounding ..	**Voted** ..	+ 360	..	**—120**	..
	Charged ..	+ 500	..	+ 200	..
TOTAL GRANT No. 2		**30,66,000**	**31,50,000**	**32,40,000**	**33,18,454**
	Voted ..	**28,96,000**	**30,00,000**	**30,85,000**	**31,93,050**
	Charged ..	*1,70,000*	*1,50,000*	*1,55,000*	*1,25,404*

III.—Detailed Account No. 7A—Charges of Administration.

		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs.	Rs.	Rs.
A—CHARGES OF ADMINISTRATION.					
Summary.					
(a) General establishment	**Voted** ..	**2,62,000**	**2,71,500**	**3,01,100**	**3,04,928**
	Charged ..	*36,800*	*37,000*	*37,700*	*36,949*
(b) Partition establishment	**Voted** ..	**1,68,300**	**80,000**	**91,700**	**77,678**
	Charged ..	..	..	..	..
(c) Record-room establishment	**Voted** ..	**16,700**	**19,500**	**24,800**	**19,033**
	Charged ..	*200*	*200*	*200*	*186*
(d) Kanungo establishment	**Voted** ..	**85,100**	**83,900**	**86,800**	**83,367**
	Charged ..	*18,000*	*17,800*	*20,100*	*19,176*
(e) Road-cess, valuation and revaluation establishment ..	**Voted**	..	**27,000**	..	**—365**
	Charged ..	..	..	..	..
	Total ..	**5,87,100**	**5,36,900**	**5,62,000**	**5,40,652**
	Voted ..	**5,32,100**	**4,81,900**	**5,04,000**	**4,84,341**
	Charged ..	*55,000*	*55,000*	*58,000*	*56,311*

III.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) **General establishment.**				
			(i) *Land Acquisition Establishment.*				
A-1—Pay of officers	4	4	Land Acquisition Officers (Rs. 2,350 and less)—				
			Voted	27,000	21,000	36,200	34,714
			Charged	*34,430*	*33,800*	*33,800*	*32,956*
			Total Pay of officers ..	**61,430**	**54,800**	**70,000**	**67,670**
A-2—Pay of establishment.	44	44	Clerks (Rs. 300 and less) .	54,000	56,000	56,700	58,559
	39	37	Servants (Rs. 18 and less)	7,600	7,500	7,500	7,384
			Temporary establishment ..	32,000	33,000	33,000	27,361
			Total Pay of establishment ..	**93,600**	**96,500**	**97,200**	**93,304**
A-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	12,500	12,500	10,000	12,462
			Charged	*1,000*	*1,000*	*1,000*	*1,036*
			House-rent and other allowances—				
			Voted	1,200	1,200	1,200	1,086
			Charged .. .	*1,400*	*1,400*	*1,400*	*1,382*
			Total Allowances, honoraria, etc.	**16,100**	**16,100**	**13,600**	**15,966**
A-4—Contingencies			Law charges	..	..	..	..
			Liveries to peons	50	..	50	..
			Purchase of typewriters ..	..	460	460	845
			Purchase of books, etc. ..	150	50	100	100
			Rents, rates and taxes ..	9,700	9,690	9,700	9,690
			Other contingent charges ..	4,000	3,800	4,000	3,937
			Total Contingencies ..	**13,900**	**14,000**	**14,310**	**14,572**
			For rounding—				
			Voted	..	..	**+90**	..
			Charged	*—30*	..	*—200*	..
			Total (i) Land Acquisition Establishment.	**1,85,000**	**1,81,400**	**1,95,000**	**1,91,512**
			Voted ..	**1,48,200**	**1,45,200**	**1,59,000**	**1,56,138**
			Charged ..	*36,800*	*36,200*	*36,000*	*35,374*
			Carried over	1,85,000	1,81,400	1,95,000	1,91,512

II.—Detailed Account No. 7A -Charges of Administration- -*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938 39	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Brought forward .	1,85,000	1,81,400	1,95,000	1,91,512
			(*a*) *Certificate establishment*				
A-2—Pay of establishment.	60	56	Clerks (80 and less) ..	33,000	32,500	33,500	32,407
	7	7	Servants (19 and less) .	1,440	1,400	1,400	1,511
			Temporary establishment—				
			Voted	73,000	86,000	1,00,000	1,08,099
			Charged .	..	*800*	*1,680*	*1,575*
			Total Pay of establishment	**1,07,440**	**1,20 700**	**1,36,580**	**1,43,592**
A-3- Allowances, honoraria, etc.			Travelling allowance . ..	900	900	1,500	893
			House-rent and other allowances -				
			Voted ..	500	500	500	465
			Charged ..				..
			Total Allowances, honoraria, etc.	**1,400**	**1,400**	**2,000**	**1,358**
A-4—Contingencies			Other contingent charges	5,000	5 000	5,000	5,415
			For rounding—				
			Voted .	40		+ 200	..
			Charged			*+20*	..
			Total (*a*) Certificate Establishment	**1,13,800**	**1,27,100**	**1,43,800**	**1,50,365**
			Voted .	**1,13,800**	**1,26,300**	**1,42,100**	**1,48,790**
			Charged .		*800*	*1,700*	*1,575*
			Total (*a*) General Establishment	**2,98,800**	**3,08,500**	**3,38,800**	**3,41,877**
			Voted ..	**2,62,000**	**2,71,500**	**3,01,100**	**3,04,928**
			Charged .	*36,800*	*37,000*	*37,700*	*36,949*
			(*b*) **Partition Establishment.**				
A-1—Pay of officers	.11	11	Deputy and Sub-Deputy Collectors (650 and less)	10,000	10 000	8,000	8,237
A-2—Pay of establishment.	8	8	Clerks (90 and less)	5,500	5,300	5,600	5,311
	3	3	Servants (19 and less) .. .	600	600	600	575
			Measuring establishment .	6,300	6,000	6,000	6,298
			Temporary establishment .	32,000	32,000	36,000	29,362
			Lump provision for the partition establishment on account of the adaptation of Estate Partition Act, 1897.	86,000	.		.
			Total Pay of establishment .	**1,30,400**	**43,900**	**48,200**	**41,546**
A 3—Allowances, honoraria, etc.			Travelling allowance	2,000	2,000	2,500	2,032
			House rent and other allowances .	100	100	.	60
			Total Allowances, honoraria, etc.	**2,100**	**2,100**	**2,500**	**2,092**
A 4—Contingencies			Refunds .	1,300	..	1,000	..
			Rents, rates and taxes ..	2,500	2,000	2,000	3,451
			Other contingent charges	22,000	22,000	30,000	22,352
			Total Contingencies .	**25,800**	**24,000**	**33,000**	**25,803**
			For rounding (voted)		..	..	..
			Total (*b*) Partition Establishment (voted).	**1,68,300**	**80,000**	**91,700**	**77,678**

III.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(c) **Record-room Establishment.**				
A-2—Pay of establishment.	15	15	Establishment—				
			Voted ..	6,700	9,500	14,308	9,067
			Charged ..	..	..	..	..
			Total Pay of Establishment ..	**6,700**	**9,500**	**14,308**	**9,067**
A-3—Allowances, honoraria, etc.			Travelling allowances—				
			Voted ..	..	..	50	21
			Charged ..	..	..	..	..
			House-rent and other allowances—				
			Voted ..	..	..	50	..
			Charged ..		..	..	..
			Total Allowances, Honoraria, etc. ..	..	..	**100**	**21**
A-4—Contingencies			Office expenses and miscellaneous—				
			Voted ..	10,000	10,000	10,000	9,945
			Charged ..	*200*	*200*	*200*	*186*
			Other contingent charges—(Voted) ..	..	..	185	..
			Total Contingencies ..	**10,200**	**10,200**	**10,385**	**10,131**
			For rounding—				
			Voted ..	..	..	+7	..
			Charged ..	..	..	..	..
			Total (c) Record-room Establishment	**16,900**	**19,700**	**24,800**	**19,219**
			Voted ..	**16,700**	19,500	**24,600**	**19,033**
			Charged ..	*200*	*200*	*200*	*186*

III.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number, 1938-39.	Number, 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs	Rs.	Rs.	Rs.
			(*d*) **Kanungo Establishment.**				
1—*Pay of establishment.*	52	52	Executive subordinates (160 and less)—				
			Voted ..	59,000	58,000	59,600	57,317
			Charged ..	*10,600*	*10,500*	*11,000*	*11,083*
	49	49	Servants (45 and less)—				
			Voted ..	6,900	6,800	6,900	6,738
			Charged ..	*2,000*	*2,000*	*2,200*	*2,136*
			Temporary establishment—				
			Voted ..	500	400	500	260
			Charged ..	*650*	*700*	*800*	*1,056*
			Total Pay of establishment ..	**79,650**	**78,400**	**81,000**	**78,589**
3—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted .	18,000	18,000	19,000	17,982
			Charged .	*3,000*	*3,000*	*4,000*	*3,265*
			House-rent and other allowances—				
			Voted .	400	400	400	452
			Charged	*1,300*	*1,300*	*1,400*	*1,333*
			Total Allowances, honoraria, etc.	**22,700**	**22,700**	**24,800**	**23,032**
4—*Contingencies*			Purchase of books (Voted)	..		..	..
			Other contingent charges—				
			Voted ..	300	300	300	558
			Charged ..	*300*	*300*	*300*	*304*
			Total Contingencies ..	**600**	**600**	**600**	**862**
			For rounding—				
			Voted ..	..	..	−100	..
			Charged ..	*+150*	..	*+400*	..
			Total (*d*) Kanungo Establishment	**1,03,100**	**1,01,700**	**1,06,700**	**1,02,483**
			Voted ..	**85,100**	**83,900**	**86,600**	**83,397**
			Charged ..	*18,000*	*17,800*	*20,100*	*19,176*

III.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(e) **Road Cess Valuation and Revaluation Establishment.**				
A-1—Pay of officers	3	3	Deputy and Sub-Deputy Collectors' (450 and less) (Voted) ..	5,000	5,000	4,500	5,227
A-2—Pay of establishment.	2	2	Clerks (150 and less)— Voted ..	2,000	2,000	2,064	1,865
	2	2	Servants (21 and less)— Voted ..	400	400	410	375
			Temporary establishment— Voted ..	56,000	56,000	19,896	60,408
			Total Pay of establishment ..	**58,400**	**58,400**	**22,370**	**62,648**
A-3—Allowances, honoraria, etc.			Travelling allowance— Voted ..	3,000	3,000	2,779	3,481
			House-rent and other allowances— Voted ..	..	..	200	841
			Total Allowances, honoraria, etc. ..	**3,000**	**3,000**	**2,979**	**4,322**
A-4—Contingencies			Purchase of books (Voted) ..	..	..	..	..
			Other contingent charges— Voted ..	37,000	37,000	20,616	31,215
			For rounding—				
			Total (e) Road Cess Valuation and Revaluation Establishment ..	**1,03,400**	**1,03,400**	**50,465**	**1,03,412**
			Voted ..	**1,03,400**	**1,03,400**	**50,465**	**1,03,412**

III.—Detailed Account No. 7A—Charges of Administration—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
4.—5.—*Deduct—Establishment charges recoverable from other Governments, Departments, etc.*			*Deduct*—Recoveries from District Boards and District School Boards.				
			(*a*) On account of road cess valuation and revaluation establishment—				
			Voted	63,400	46,400	25,094	53,773
			(*b*) On account of actual cost of allowance and contingencies of the amalgamated cess establishment—				
			Voted	40,000	30,000	25,371	50,244
			Total ..	1,03,400	76,400	50,465	1,04,017
			Net Total ..	..	27,000	..	—605

III.—Detailed Account No. 7B—Management of Government Estates.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
B—Management of Government Estates.		Rs.	Rs	Rs.	Rs.
SUMMARY.					
(a) Collection of Revenue	**Voted** ..	7,86,000	7,30,800	6,68,000	6,80,360
	Charged	..	..	*8,000*	..
(b) Outlay on improvements ..	**Voted** ..	2,00,000	1,50,000	1,50,000	1,56,629
	Charged	..	..	..	..
(c) Rates, etc.	**Voted** ..	56,500	56,000	56,000	55,216
	Charged	..	..	..	..
(d) Capital expenditure for colonisation, etc ..	**Voted** ..	1,14,000	1,14,000	1,16,000	1,15,638
	Charged	..	..	..	..
Total ..		11,56,500	10,50,800	9,98,000	10,07,843
Voted ..		11,56,500	10,50,800	9,90,000	10,07,843
Charged		..	..	*8,000*	..

III.—Detailed Account No. 7B—Management of Government Estates—*contd.*

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939 40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) Collection of Revenue.				
B-1—Pay of officers	14	14	Deputy and Sub-Deputy Collectors (750 and less)—				
			Voted	50,000	47,800	44,000	46,035
			Charged	..	..	*8,000*	..
			Total Pay of officers ..	**50,000**	**47,800**	**52,000**	**46,035**
B-2—Pay of establishment.	133	133	Executive subordinates (160 and less)—				
			Voted	1,05,000	1,16,000	1,10,800	1,13,119
	219	223	Clerks (80 and less)—				
			Voted	1,39,000	1,36,000	1,37,000	1,40,006
	411	409	Servants (21 and less)—				
			Voted	70,000	76,000	69,000	74,400
			Temporary establishment—				
			Voted	1,22,340	95,266	85,000	84,309
			Total Pay of establishment ..	**4,36,340**	**4,23,266**	**4,01,800**	**4,11,834**
B-3—Allowances, honoraria, etc.	..		Travelling allowances—				
			Voted	71,960	65,770	65,000	71,187
			House-rent and other allowances—				
			Voted	8,300	8,560	8,000	10,230
			Total Allowances, honoraria, etc. ..	**80,260**	**74,330**	**73,000**	**81,417**

III.—Detailed Account No. 7B—Management of Government Estates —*contd.*

	Number. 1938-39.	Number. 1939-40.	DETAILS—*contd.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs	Rs.	Rs.	Rs.
			(a) Collection of Revenue—*contd*				
B-4—Contingencies	..		Commission on collection of rents—				
			Voted	45,800	43,600	45,000	34,679
			Rents, rates and taxes—				
			Voted	9,000	8,000	13,900	7,987
			Other contingent charges—				
			Voted	1,64,600	1,33,804	90,300	98,408
			Total Contingencies ..	**2,19,400**	**1,85,404**	**1,49,200**	**1,41,074**
			For rounding—				
			Total (a) Collection of Revenue ..	**7,86,000**	**7,30,800**	**6,76,000**	**6,80,360**
			Voted ..	**7,86,000**	**7,30,800**	**6,68,000**	**6,80,360**
			Charged ..	..	..	*8,000*	..

III.—Detailed Account No. 7B—Management of Government Estates—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Outlay on Improvements.				
B-1—Pay of officers			Pay of officers—				
			Voted	1,000	600		316
B-2—Pay of establishment.			Sub-overseers, etc.—				
			Voted	5,000	3,900		3,734
B-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	1,500	800		678
			House-rent and other allowances—				
			Voted	1,000	700		463
			Total Allowances, honoraria, etc. ..	**2,500**	**1,500**		**1,141**
B-4—Contingencies			Sanitary improvements—				
			Voted	45,000	40,000		38,020
			Agricultural improvements—				
			Voted	1,06,500	60,000		76,599
			Other contingent charges—				
			Voted	40,000	44,000		36,819
			Total Contingencies ..	**1,91,500**	**1,44,000**	..	**1,51,438**
			Total (b) Outlay on Improvements ..	**2,00,000**	**1,50,000**	**1,50,000**	**1,56,629**
			(c) Rates, etc.				
B-5—Contingencies			Taxes, etc.—				
			Voted	50,400	50,000	50,360	50,962
			Other contingent charges—				
			Voted	6,100	6,000	6,137	4,254
			For rounding—				
			Voted	..	..	—497	..
			Total (c) Rates, etc.	**56,500**	**56,000**	**56,000**	**55,216**

III.—Detailed Account No. 7B—Management of Government Estates—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs	Rs.	Rs.	Rs.
			(*d*) **Capital Expenditure for Colonization, etc,**				
B-1—Pay of officers			Colonization officers—				
			Voted	5,900	5,800	5,800	5,308
B-2—Pay of establishment.			Establishment—				
			Voted	15,600	17,000	17,000	18,900
B-3—Allowances, honoraria, etc.			Travelling allowances—				
			Voted	5,700	5,700	5,700	7,189
			House-rent and other allowances—				
			Voted	1,600	1,800	2,000	1,475
			Total Allowances, honoraria, etc. ..	**7,300**	**7,500**	**7,700**	**8,664**
B-4—Contingencies			Sanitary improvements—				
			Voted	9,300	13,000	15,000	10,535
			Agricultural improvements—				
			Voted	58,000	56,200	58,000	56,920
			Purchase of land and estates (voted)	5,600	2,000	..	644
			Petty construction and repairs—				
			Voted	5,800	6,000	6,000	3,784
			Other contingent charges—				
			Voted	6,500	6,500	6,500	10,883
			Total Contingencies ..	**85,200**	**83,700**	**85,500**	**82,766**
			For rounding—				
			Voted	.	..	..	..
			Total (*d*) Capital expenditure for Colonization, etc.	**1,14,000**	**1,14,000**	**1,16,000**	**1,15,638**

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
D—SURVEY, SETTLEMENT AND RECORD OPERATIONS.		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
(a) Controlling office	Voted ..	22,700	26,300	35,000	33,034
	Charged	*8,000*	*4,700*	..	..
(b) Drawing office	Voted ..	74,500	67,300	70,000	63,944
	Charged	..	..	..	..
(c) Major settlement operations	Voted ..	5,76,800	8,50,700	9,25,000	10,52,921
	Charged	*45,000*	*36,600*	*42,000*	*34,984*
(d) Minor settlement operations	Voted ..	1,77,400	1,86,200	2,35,000	2,32,001
	Charged	..	..	..	..
(e) Major survey operations	Voted ..	1,03,200	99,700	91,000	85,240
	Charged	..	..	..	..
(f) Minor survey operations	Voted ..	..	..	..	..
	Charged	..	..	..	..
Total ..		10,07,600	12,71,500	13,98,000	15,02,124
Voted ..		9,54,600	12,30,200	13,56,000	14,67,140
Charged		*53,000*	*41,300*	*42,000*	*34,984*

	Number. 1938-39.	Number. 1939-40.	DETAILS.			
			D—SURVEY, SETTLEMENT AND RECORD OPERATIONS.			
			(a) Controlling Office.			
D-1—Pay of officers			Director of Surveys—			
			Voted	..	4,000	10,000	9,454
			Charged .. .	*6,400*	*4,100*	.. ..	..
			Other officers—				
			Voted	1,800	1,800	1,800	1,623
			Charged	..	..	..	..
			Total Pay of officers	**3,200**	**9,900**	**11,800**	**11,077**
D-2—Pay of establishment.			Executive Subordinates ..	..	..	..	..
			Clerks	15,400	14,500	16,400	14,906
			Servants	2,100	2,000	2,000	2,018
			Temporary establishment	..	..	..	..
			Total Pay of establishment ..	**17,500**	**16,500**	**18,400**	**16,924**
			Carried over ..	25,700	26,400	30,200	28,001

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	SURVEY, SETTLEMENT AND RECORD OPERATIONS - *contd.*	Rs.	Rs.	Rs.	Rs.
	(*a*) **Controlling Office** - *concld.*				
	Brought forward ..	25,700	26,400	30,200	28,001
3—*Allowances, honoraria, etc.*	Travelling allowance—				
	Voted	200	900	2,000	2,025
	Charged	*1,600*	*600*	..	..
	House-rent and other allowances—				
	Voted	530	500	500	491
	Charged	..	..	..	..
	Total Allowances, honoraria, etc. ..	**2,330**	**2,000**	**2,500**	**2,516**
4—*Contingencies*	Mathematical instruments	..	..	.	..
	Purchase, carriage and repairs of tents, etc.	100	100	100	..
	Purchase of books	100	100	100	49
	Rents, rates and taxes	200	200	200	220
	Other contingent charges	2,200	2,200	2,200	2,248
	Total Contingencies	**2,600**	**2,600**	**2,600**	**2,517**
	Total (*a*) **Controlling Office** ..	**30,630**	**31,000**	**35,300**	**33,034**
	For rounding—				
	Voted	+ 70	..	− 300	..
	Charged	..	..	..	..
	Net Total ..	**30,700**	**31,000**	**35,000**	**33,034**
	Voted ..	**22,700**	**26,300**	**35,000**	**33,034**
	Charged	*8,000*	*4,700*	..	..

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			OTHER HEADQUARTERS ESTABLISHMENT.				
			(*b*) Drawing Office.				
D-1—Pay of officers			Gazetted officer—				
			Voted	6,200	6,200	6,200	6,243
			Charged	..	..	..	..
D-2—Pay of establishment.			Skilled labour	29,700	29,200	29,400	28,316
			Clerks	7,900	7,500	7,600	7,363
			Servants	2,700	2,500	2,300	2,107
			Temporary establishment—				
			Voted	17,038	10,100	10,200	8,897
			Total Pay of establishment ..	**57,338**	**49,300**	**49,500**	**46,683**
D-3—Allowances, honoraria, etc.			Travelling allowance (voted)	..	200	..	..
			House-rent and other allowances (Voted) ..	1,000	1,000	1,600	1,540
			Total allowances, etc. (voted) ..	**1,000**	**1,200**	**1,600**	**1,540**
D-4—Contingencies			Customs duty on imported stores (voted)	200	200	200	65
			Purchase of instruments (voted) ..	100	100	100	102
			Purchase of books (voted)	..	..	..	..
			Rents, rates and taxes (voted) ..	1,300	1,300	1,300	1,282
			Other contingent charges—				
			Voted	12,650	13,300	11,300	12,479
			Total Contingencies ..	**14,250**	**14,900**	**12,900**	**13,928**
			Total (*b*) Drawing Office .	**73,788**	**71,900**	**70,200**	**62,394**

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	OTHER HEADQUARTERS ESTABLISHMENT—*concluded.*	Rs.	Rs.	Rs.	Rs.
D-5—*Add—Establishment charges payable to other Governments, Departments, etc.*	*Add*—Share of the cost of the Controlling Office—				
	Voted	..	..	..	..
	Charged	..	..	..	..
D-6—*Deduct—Establishment charges recoverable from other Governments, Departments, etc.*	*Deduct*—Recoveries on account of supply of maps to other departments—	4,300	4,300	..	4,450
	For rounding—				
	Voted	+12	..	−200	..
	Charged	..	..	..	..
	Net Total (Voted)	**74,500**	**67,300**	**70,000**	**63,944**
	Number. 1938-39. 1939-40.				
	Survey and Settlement Parties.				
	(c) **Major Settlement Operations.**				
D-1—*Pay of officers*	Settlement Officers—				
	Voted	..	4,000	800	3,295
	Charged	*31,700*	*21,800*	*15,800*	*17,884*
	Other gazetted officers—				
	Voted	60,200	68,400	97,640	92,899
	Charged	*5,600*	*8,000*	*17,350*	*11,837*
	Total Pay of officers	**97,500**	**1,02,200**	**1,31,590**	**1,25,915**
D-2—*Pay of establishment.*	Office establishment	20,300	26,100	33,065	26,813
	Peons	1,200	1,100	1,421	817
	Field Establishment—				
	Executive subordinates—				
	Voted	1,46,300	2,17,600	2,15,357	2,52,072
	Charged	..	..	..	..
	Peons	2,300	2,500	3,692	3,630
	Total Pay of establishment ..	**1,70,100**	**2,47,300**	**2,53,535**	**2,82,332**

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(c) Major Settlement Operations—*concluded.*				
D-3—Allowances, honoraria, etc.	Travelling allowance—				
	Voted	29,400	36,900	36,880	39,986
	Charged	*6,500*	*5,300*	*7,675*	*5,263*
	House-rent and other allowances—				
	Voted	100	100	5,300	62
	Charged	..	..	..	..
	Remuneration to copyists (voted)	3,800	3,600	4,235	5,098
	Cost of passages granted under Superior Civil Service Rules, 1924 (*charged*) ..	*1,000*	*1,500*	*1,300*	..
	Total Allowances, honoraria, etc.	**40,800**	**47,400**	**55,390**	**50,409**
D-4—Contingencies	Job work	2,68,200	4,24,800	4,62,600	5,61,142
	Purchase of tents, stores, etc. ..	900	3,300	350	18
	Office expenses and miscellaneous ..	..	..	3,000	..
	Purchase of books	100	100	25	3
	Rents, rates and taxes ..	7,600	7,800	5,450	6,169
	Other charges	..	..	9,884	..
	Other contingent charges ..	36,400	54,400	45,234	60,917
	Total Contingencies ..	**3,13,200**	**4,90,400**	**5,26,543**	**6,28,249**
D-5—Losses ..	Losses (Voted)	..	..	..	..
	Total	**6,21,600**	**8,87,300**	**9,67,068**	**10,87,905**
	For rounding — Voted ..	..	..	+67	..
	For rounding — *Charged*	*+200*	..	*−125*	..
	Total (c) Major Settlement Operations	**6,21,800**	**8,87,300**	**9,67,000**	**10,87,905**
	Voted ..	**5,76,800**	**8,50,700**	**9,25,000**	**10,52,921**
	Charged	*45,000*	*36,600*	*42,000*	*34,984*

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations —*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			(d) Minor Settlement Operations.	Rs.	Rs.	Rs.	Rs.
1—Pay of officers			Settlement and Assistant Settlement Officers—				
			Voted	28,720	29,700	31,700	43,446
			Charged	..	..	..	..
2—Pay of establishment.			Office establishment—				
			Voted ..	6,908	8,000	8,100	9,266
			Peons—				
			Voted	391	400	500	364
			Field establishment—				
			Executive subordinates—				
			Voted	52,210	38,200	51,300	62,021
			Peons—				
			Voted	520	800	1,000	1,031
			Total Pay of Establishment ..	**60,029**	**47,400**	**60,900**	**72,682**
			Carried over ..	88,749	77,100	92,600	1,16,128

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	(d) Minor Settlement Operations—*contd.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	88,749	77,100	92,600	1,16,128
D-3—Allowances, honoraria, etc.	Travelling allowance—				
	Voted	12,566	16,200	19,600	17,439
	House-rent and other allowances—				
	Voted	137	100	100	228
	Remuneration to copyists—				
	Voted	170	100	200	114
	Total Allowances, honoraria, etc. ..	**12,873**	**16,400**	**19,900**	**17,781**
D-4—Contingencies	Job work—				
	Voted	62,256	79,050	1,00,300	74,797
	Purchase of books—				
	Voted	25	100	100	31
	Rents, rates and taxes—				
	Voted	1,156	1,500	1,800	2,640
	Other contingent charges—				
	Voted	12,353	12,050	20,200	20,624
	Total Contingencies	**75,790**	**92,700**	**1,22,400**	**98,092**
	Total (Voted). ..	**1,77,412**	**1,86,200**	**2,34,900**	**2,32,001**
	Carried over ..	1,77,412	1,86,200	2,34,900	2,32,001

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(d) Minor Settlement Operations—*concluded.*				
	Brought forward ..	1,77,412	1,86,200	2,34,900	2,32,001
D.-5—Lump provision for minor operations, etc.	Lump provision for advances recoverable and Minor Operations—				
	For rounding—				
	Voted	—12	..	+100	..
	Total (d) Minor Settlement Operations (Voted.)	**1,77,400**	**1,86,200**	**2,35,000**	**2,32,001**
	Number. 1938-39. / 1939-40. — **PROFESSIONAL SURVEY PARTIES.**				
	(e) Major Survey Operations.				
D.-1—Pay of officers	Gazetted officers—				
	Voted ..	6,200	6,200	6,200	6,243
	Charged ..	..	..	..	..
D.-2—Pay of establishment.	Executive subordinates—				
	Voted ..	13,800	12,800	14,100	11,868
	Skilled labour—				
	Voted ..	22,700	22,000	21,700	21,254
	Clerks	900	900	900	864
	Servants	1,900	1,900	1,500	1,368
	Temporary establishment—				
	Voted ..	28,900	27,000	20,200	23,931
	Total Pay of establishment	**68,200**	**64,600**	**58,400**	**59,285**
	Carried over ..	74,400	70,800	64,600	65,528

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	(c) **Major Survey Operations**—*concluded.*	Rs.	Rs.	Rs.	Rs.
	Brought forward	74,400	70,800	64,600	65,528
D.-3—Allowances, honoraria, etc.	Travelling allowance—				
	Voted	11,400	11,400	10,300	8,418
	Charged	..	..	..	..
	House-rent and other allowances—				
	Voted	1,000	1,100	1,700	1,648
	Charged	..	..	..	..
	Total Allowances, honoraria, etc.	**12,400**	**12,500**	**12,000**	**10,066**
D.-4—Contingencies	Boundary marks—				
	Voted	400	400	400	289
	Purchase and repair of instruments (voted)	500	500	500	503
	Purchase, carriage and repair of tents, stores, etc.—				
	Voted	10,800	10,800	9,800	3,887
	Rents, rates and taxes—				
	Voted	700	700	700	728
	Other contingent charges—				
	Voted	4,000	4,000	3,000	4,239
	Total Contingencies ..	**16,400**	**16,400**	**14,400**	**9,646**
	Total ..	**1,03,200**	**99,700**	**91,000**	**85,240**
	For rounding—				
	Total (c) Major Survey Operations (Voted) ..	**1,03,200**	**99,700**	**91,000**	**85,240**

III.—Detailed Account No. 7E—Land Records.

		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
a) **Superintendence**	**Voted** ..	**40,000**	**49,600**	**54,000**	**53,924**
	Charged	*15,600*	*10,400*	..	..
b) **District charges**	**Voted** ..	**49,000**	**48,000**	**49,000**	**36,032**
	Charged	..	..	..	..
	Total ..	**1,04,600**	**1,08,000**	**1,03,000**	**89,956**
	Voted ..	**89,000**	**97,600**	**1,03,000**	**89,956**
	Charged	*15,600*	*10,400*	..	..

	Number. 1938-39.	Number. 1939-40.		Rs.	Rs.	Rs	Rs.
			DETAILS.				
			(a) **Superintendence.**				
P.-1—*Pay of officers*	1	1	Director (1,800—1,900) (duty allowance at Rs. 250)—				
			Voted	..	8,000	19,000	19,398
			Charged	*12,800*	*8,500*	..	..
	1	1	Other gazetted officer (400 and less) (voted)	3,647	3,500	3,600	2,751
			Total Pay of establishment ..	**16,447**	**20,000**	**23,500**	**22,149**
P.-2—*Pay of establishment.*	13	13	Clerks (300 and less)	23,900	23,700	21,600	24,026
	7	7	Servants (22 and less) ..	1,400	1,400	1,400	1,389
			Temporary establishment ..	1,837	..		..
			Total Pay of establishment	**27,137**	**25,100**	**23,000**	**25,415**
			Carried over ..	43,584	45,100	46,500	47,564

III.—Detailed Account No. 7E—Land Records—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	DETAILS—*continued.*				
	(*a*) **Superintendence**—*concluded.*				
	Brought forward ..	43,584	45,100	46,500	47,564
E.-3—Allowances, honoraria, etc.	Travelling allowance—				
	Voted	5,250	9,000	3,200	3,056
	Charged	*2,800*	*1,900*	..	..
	Hill allowance (voted)	100	100	100	..
	House-rent and other allowances—				
	Voted	980	1,000	800	770
	Charged	..	..	..	..
	Remuneration to copyists (voted) ..	..	..	..	14
	Total Allowances, honoraria, etc. ..	**9,130**	**12,000**	**4,100**	**3,840**
E.-4—Contract contingencies.	Contract contingencies ..	1,500	1,500	1,500	1,482
E.-5—Other contingencies.	Purchase of books	100	100	100	148
	Rents, rates and taxes	200	200	300	250
	Other contingent charges	1,250	1,100	1,000	640
	Total Other contingencies ..	**1,550**	**1,400**	**1,400**	**1,038**
	For rounding—				
	Voted	—164	..	+500	..
	Charged	..	..	..	..
	Total (*a*) Superintendence	**55,600**	**60,000**	**54,000**	**53,924**
	Voted	**40,000**	**49,600**	**54,000**	**53,924**
	Charged	*15,600*	*10,400*	..	..

III.—Detailed Account No. 7E—Land Records—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			DETAILS—*concluded.*				
			(*b*) **District charges.**				
1—Pay of officers			Gazetted officers—				
			Voted	..	..	..	..
			Charged	..	..	..	..
2—Pay of establishment.	44	36	Clerks (100 and less)—				
			Voted	21,000	22,000	23,000	20,206
	23	23	Servants (19 and less)—				
			Voted	4,900	4,800	4,800	4,596
			Temporary establishment—				
			Voted	17,808	16,000	16,245	8,219
			Total Pay of establishment ..	**43,708**	**42,800**	**44,045**	**33,021**
3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	200	800	..	..
			House-rent and other allowances—				
			Voted	200	400	300	176
			Total Allowances, honoraria etc. ..	400	1200	300	176
5—Contingencies			Office expenses and miscellaneous—				
			Voted	4,658	4,000	5,069	2,835
			For rounding—				
			Voted ..	+234	..	−414	..
			Charged ..	..	..	..	..
			Total (*b*) District Charges (Voted) ..	**49,000**	**48,000**	**49,000**	**36,03**

III.—Detailed Account No. 7F—Assignments and Compensations.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Pension in lieu of resumed lands	Voted	740	1,000	740	743
	Charged	..	..	..	..
Malikana (voted)		80,000	79,500	80,000	77,182
Miscellaneous Land Revenue compensation (Sayer compensation)	Voted	40,000	44,500	40,000	41,396
	Charged	..	..	..	..
For rounding	Voted	+260	..	+260	..
	Charged	..	..	..	..
Total		**1,21,000**	**1,25,000**	**1,21,000**	**1,19,321**
	Voted	**1,21,000**	**1,25,000**	**1,21,000**	**1,19,321**
	Charged	..	..	..	..

III.—Detailed Account No. 7G—Charges in England.

		Rs.	Rs.	Rs.	Rs.
A.—Secretary of State—					
Other Charges		6,000	6,520	10,680	19,580
B.—High Commissioner for India—					
Leave salaries and deputation pay	Voted	..	..	..	4,609
	Charged	..	..	..	..
Sterling overseas pay	Voted	..	..	..	..
	Charged	*10,400*	*9,300*	*12,800*	*6,287*
Stores for India		440	480	440	387
Other charges—					
Land Revenue Compensation—Sayer compensation (voted)		36,000	7,500	..	..
Total		**52,840**	**23,800**	**23,920**	**30,863**
	Voted	**42,440**	**14,500**	**11,120**	**24,576**
	Charged	*10,400*	*9,300*	*12,800*	*6,287*

III.—Detailed Account No. 5H—Loss or gain by exchange.

		Rs.	Rs.	Rs.	Rs.
(a) Loss or gain by exchange on sterling expenditure on stores	Voted	..	..	..	..
	Charged	..	..	..	..
Loss or gain by exchange on Home transactions other than stores	Voted	..	..	..	..
	Charged	..	..	..	..
Total		..	..	..	..
	Voted	..	..	..	**−127**
	Charged	..	..	..	*−33*

GRANT No. 3

Provincial Excise

(Head of Account:—8—Provincial Excise)

Voted Rs. 20,58,000 *Charged Rs. 1,44,000*

Total Rs. 22,02,000

Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Superintendence—					
A-1—Pay of officers	**Voted** ..	55,790	58,000	64,290	61,570
	Charged ..	*29,600*	*21,700*	*29,100*	*28,431*
A-2—Pay of establishment ..	**Voted** ..	91,340	90,000	92,260	90,618
	Charged ..	..	..	..	..
A-3—Allowances, honoraria, etc.	**Voted** ..	36,920	38,200	38,620	32,938
	Charged ..	*2,500*	*1,860*	*2,500*	*2,022*
A-4—Contract contingencies (Voted)		4,500	3,700	4,500	4,336
A-5—Other contingencies (Voted)		29,760	39,600	40,737	24,826
For rounding ..	**Voted** ..	+290	..	−7	..
	Charged ..	..	..	..	..
Total A Superintendence ..		2,50,700	2,56,060	2,70,000	2,44,741
	Voted ..	2,18,600	2,29,500	2,38,400	2,14,288
	Charged ..	*32,100*	*26,560*	*31,600*	*30,453*
B(1)—District charges (Charged)—					
(Chittagong Hill Tracts.)					
B-2—Pay of establishment (Charged)		*4,360*	*4,320*	*4,320*	*2,357*
B-3—Allowances, honoraria, etc. (Charged)		*1,100*	*1,100*	*1,100*	*483*
B-4—Contract contingencies (Charged)		*480*	*480*	*480*	*1,450*
B-5—Other contingencies (Charged)		*610*	*700*	*1,260*	*457*
For rounding (Charged)		*+20*	..	*+40*	..
Total B (1) Chittagong Hill Tracts (Charged) ..		*6,600*	*6,600*	*7,200*	*4,747*
B(2)—District Charges (Voted)—					
B-1—Pay of officers (Voted)		2,88,000	2,86,000	2,80,000	2,83,102
B-2—Pay of establishment (Voted)		6,38,798	6,23,000	6,23,440	5,99,925
B-3—Allowances, honoraria, etc. (Voted)		2,20,476	2,26,720	2,17,180	2,17,088
B-4—Contract contingencies (Voted)		52,394	46,500	48,532	48,661
B-5—Other contingencies (Voted)		1,25,820	1,24,500	1,28,500	1,59,477
B-6—*Deduct*—Recoveries from private parties		..	..	..	74,820
B-7—*Deduct*—Cost of Excise staff employed for Collection of Tobacco tax debitable to "13—Other Taxes and Duties." ..		..	1,500	1,500	3,000
For rounding (Voted)		+12	..	−52	..
Total B(2) District charges (Voted) ..		13,25,500	13,05,220	12,96,100	12,30,633

II.—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C—Cost of opium supplied to Provincial Excise Department (Voted) ..		4,97,000	5,39,000	5,39,000	5,13,153
D—Compensations ..	Voted ..	7,500	7,000	7,600	6,112
	Charged ..	*1,00,500*	*1,00,000*	*1,00,400*	*99,678*
E—Charges in England ..	Voted ..	3,320	880	3,240	989
	Charged ..	*4,800*	*2,240*	*4,800*	*4,800*
F—Loss or gain by exchange ..	Voted ..	..	..	..	−5
	Charged ..	..	..	..	*−25*
G—Works (Voted)		..	2,700	2,665	..
For rounding ..	Voted ..	+80	..	+295	..
	Charged ..	..	..	*+400*	..
Grand Total		22,02,000	22,19,700	22,37,760	21,04,823
	Voted ..	20,58,000	20,84,300	20,93,300	19,85,170
	Charged ..	*1,44,000*	*1,35,400*	*1,44,400*	*1,39,653*
H—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—Amount recovered from the Central Government for combined Salt and Excise Establishment	Voted ..	..	1,53,300	1,53,300	1,84,762
	Charged ..	..	*11,400*	*11,400*	..
Total Grant No. 3		22,02,000	20,55,000	20,73,060	19,40,061
	Voted ..	20,58,000	19,31,000	19,40,000	18,00,408
	Charged ..	*1,44,000*	*1,24,000*	*1,33,000*	*1,39,653*

III.—Detailed Account No. 8A—Superintendence.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Administrative Establishment.				
			Commissioner—				
A-1—*Pay of officers*—	1	1	Voted	..	..	..	..
			Charged	*29,600*	*24,700*	*29,100*	*28,431*
	6	6	Other gazetted officers 2 (1,000—50 1,200) 2 (250—850) 2 (150—450).				
			Voted	55,790	58,000	62,290	61,570
			Charged	..	..	..	..
			Leave salaries	..	..	2,000	..
			Total Pay of officers ..	**85,390**	**82,700**	**93,390**	**90,001**
			Voted	55,790	58,000	64,290	61,570
			Charged	*29,600*	*24,700*	*29,100*	*28,431*
A-2—*Pay of establishment.*	30	30	Clerks	36,000	34,000	35,500	35,431
	11	11	Sub-Inspectors	16,000	15,000	16,000	14,511
	103	103	Servants (30 and less)	22,000	21,500	23,000	21,505
			Temporary establishment ..	17,340	19,500	17,760	19,171
			Total Pay of establishment	**91,340**	**90,000**	**92,260**	**90,618**
A-3—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted	22,620	22,600	22,620	22,654
			Charged	*2,000*	*1,560*	*2,000*	*1,495*
			Hill allowances	100	100	..	..
			House-rent and other allowances—				
			Voted	3,500	3,500	3,500	3,124
			Charged	*500*	*300*	*500*	*527*
			Rewards	10,700	12,000	10,500	7,160
			Total Allowances, honoraria, etc.	**39,420**	**40,060**	**39,120**	**34,960**
			Voted	36,920	38,200	36,620	32,938
			Charged	*2,500*	*1,860*	*2,500*	*2,022*
A-4—*Contract contingencies.*			Contract contingencies ..	**4,500**	**3,700**	**4,500**	**4,338**
A-5—*Other contingencies.*			Rewards to private persons ..	15,400	15,300	15,300	12,287
			Rents, rates and taxes ..	8,100	7,980	8,100	7,966
			Purchase of books	200	150	200	190
			Other contingent charges .	6,060	16,170	17,137	4,383
			Total Other contingencies ..	**29,760**	**39,600**	**40,737**	**24,826**
			For rounding—				
			Voted	+ 290	..	—7	..
			Charged	..	..	..	..
			Total Superintendence ..	**2,50,700**	**2,56,060**	**2,70,000**	**2,44,741**
			Voted ..	**2,18,600**	**2,29,500**	**2,38,400**	**2,14,288**
			Charged ..	*32,100*	*26,560*	*31,600*	*30,453*

III.—Detailed Account No.—8B(1) District Charges (for Chittagong Hill Tracts).

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		B—District charges (Chittagong Hill Tracts).				
		B-2—Pay of establishment.				
2	2	Sub-Inspectors	*1,960*	*1,920*	*1,920*	*1,048*
		Clerks	..	..	..	..
13	13	Servants	*2,400*	*2,400*	*2,400*	*1,309*
		Temporary establishment	..	..	..	..
		Total—Pay of establishment ..	*4,360*	*4,320*	*4,320*	*2,357*
		B-3—Allowances, honoraria, etc.				
		Travelling allowances	*1,100*	*1,100*	*1,100*	*483*
		House-rent and other allowances	..	..	..	..
		Rewards to Government officers	..	..	..	..
		Total—Allowances, honoraria, etc.	*1,100*	*1,100*	*1,100*	*483*
		B-4—Contract contingencies	*480*	*480*	*480*	*1,450*
		B-5—Other contingencies—				
		Rewards to private persons	*100*	*100*	*100*	..
		Clothing charges	*440*	*440*	*440*	*415*
		Rents, rates and taxes	..	..	*360*	*42*
		Other contingent charges	*100*	*160*	*360*	..
		Total—Other contingencies ..	*640*	*700*	*1,260*	*457*
		For rounding	*+20*	..	*+40*	..
		Total—Chittagong Hill Tracts (*Charged*) ..	*6,600*	*6,600*	*7,200*	*4,747*

III.—Detailed Account No. 8B (2)—District Charges (Voted)—*contd.*

umber.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals. 1937-38.
...ac-cent	1939-40.		Rs.	Rs.	Rs.	Rs.
		District charges (voted).				
		B-1—Pay of officers.				
34	66	Superintendents, Prosecutors and Inspectors ..	**2,88,000**	**2,86,000**	**2,80,000**	**2,83,102**
		B-2—Pay of establishment.				
43	243	Sub-Inspectors	2,96,000	2,96,000	3,00,000	2,85,746
92	109	Clerks	83,000	79,000	77,000	75,302
70	986	Servants	2,04,310	2,00,000	1,99,240	1,96,556
90	90	Steam launch and boat establishment	21,500	21,000	20,000	18,859
		Temporary establishment	33,988	27,000	27,200	23,462
		Total Pay of establishment ..	**6,38,798**	**6,23,000**	**6,23,440**	**5,99,925**
		B-3—Allowances, honoraria, etc.				
		Travelling allowance	1,73,340	1,73,000	1,73,380	1,70,758
		House-rent and other allowances	17,336	16,800	16,800	19,643
		Fees to Government pleaders	500	420	500	456
		Rewards to Government officers	29,300	36,500	26,500	26,231
		Total Allowances, honoraria, etc. ..	**2,20,476**	**2,26,720**	**2,17,180**	**2,17,088**
		B-4—Contract contingencies	**52,394**	**48,500**	**48,532**	**48,661**
		B-5—Other contingencies.				
		Rewards to private persons	64,600	42,000	54,000	41,538
		Charges for Excise collection—Pachwai	8,000	8,000	8,000	7,889
		Clothing charges	6,500	6,500	6,500	6,264
		Fees to other than Government pleaders	3,000	28,000	22,000	56,879
		Purchase of stores	2,000	2,000	2,000	2,152
		Rents, rates and taxes	22,720	21,000	19,000	21,787
		Purchase of books	..	..	..	7
		Other contingent charges	19,000	17,000	17,000	22,961
		Total other contingencies ..	**1,25,820**	**1,24,500**	**1,28,500**	**1,59,477**
		Carried over ..	13,25,488	13,06,720	12,97,652	13,08,253

III.—Detailed Account No. 8B (2)—District Charges (Voted)—*concld.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	13,25,488	13,06,720	12,97,652	13,08,2[illegible]
Deduct—Recoveries from private parties	..	..	..	74,620
Deduct—Cost of Excise staff employed for collection of tobacco tax debitable to "13—Other Taxes and Duties"	..	1,500	1,500	3,000
For rounding	+12	..	−52	..
Total B(2)—District charges (voted) ..	**13,25,500**	**13,05,220**	**12,96,100**	**12,30,633**
E—Charges in England—High Commissioner.				
Leave salaries and deputation pay .. .. { Voted ..	8,920	..	8,560	—
Charged	..	..	..	..
Sterling Overseas pay .. .. .. { Voted ..	..	..	..	..
Charged	*4,800*	*2,240*	*4,800*	4,800
Stores for India	400	880	680	—
Other charges	..	..	..	989
Total—Charges in England .. { **Voted** ..	**9,320**	**880**	**9,240**	**989**
Charged	*4,800*	*2,240*	*4,800*	*4,800*
F—Loss or gain by exchange.				
Loss or gain by exchange on home transactions other than stores. { Voted ..	..	..	..	−5
Charged	..	..	..	−25
Loss or gain by exchange on sterling expenditure on stores { Voted	..	..	..	..
Charged	..	..	..	..
Total { Voted ..	..	..	..	..
Charged	..	..	..	..
G—Works.				
G-1—Original Works (Voted)	..	2,700	2,685	..

GRANT No. 4

Stamps

(Head of Account:—9—Stamps)

Voted Rs. 4,33,000 *Charged Rs. Nil*

Total Rs. 4,33,000

Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
A—Non-Judicial.				
1—Superintendence (Voted)	34,300	34,400	36,400	34,685
2—Charges for the sale of stamps (discount) (Voted) ..	1,30,000	1,30,000	1,52,000	1,45,662
3—Cost of stamps supplied from Central stamps stores (Voted) ..	52,000	50,000	61,000	51,710
Total Non-Judicial	2,16,300	2,14,400	2,49,400	2,32,057
B—Judicial.				
1—Superintendence—				
Proportion transferred from Non-Judicial (Voted)	17,100	17,200	18,200	17,342
2—Charges for the sale of stamps (discount) (Voted)	1,30,000	1,21,700	1,36,000	1,35,786
3—Cost of stamps supplied from Central stamps stores (Voted) ..	70,000	67,700	80,000	76,559
Total Judicial ..	2,17,100	2,06,600	2,34,200	2,29,687
Total ..	**4,33,400**	**4,21,000**	**4,83,600**	4,61,744
For rounding (Voted)	—400	..	+400	..
Total Grant No. 4	**4,33,000**	**4,21,000**	**4,84,000**	**4,61,744**
Voted ..	4,33,000	4,21,000	4,84,000	4,61,744
Charged ..	..	..	..	..

Detailed Account No. 9A—Non-Judicial—Superintendence.

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		District Establishment.				
		Pay of officers.				
1	1	Deputy Collector (250-850)	7,000	7,000	7,900	7,800
		Pay of establishment.				
25	25	Clerks (200 and less) (Voted)	26,000	26,000	25,300	25,024
13	13	Servants (19 and less) (Voted)	2,700	2,600	2,800	2,693
		Temporary establishment (Voted)	600	900	1,920	1,611
		Total Pay of establishment (Voted)	29,300	29,500	30,020	29,328
		Allowances, honoraria, etc.				
		Travelling allowances (Voted)	1,000	1,000	1,000	1,009
		Rewards (Voted)	..	..	..	..
		House-rent and other allowances (Voted)	400	400	400	332
		Total Allowances, honoraria, etc. (Voted) ..	1,400	1,400	1,400	1,341
		Contract contingencies (Voted)	12,500	12,500	13,000	12,236
		Other contingencies.				
		Rewards given to private persons (Voted)	1,000	1,000	2,000	1,130
		Other contingent charges (Voted)	200	200	200	192
		Total Other contingencies (Voted) ..	1,200	1,200	2,200	1,322
		For rounding (Voted) ..	..	..	+80	..
		Total Non-Judicial Superintendence (Voted)..	51,400	51,600	54,600	52,027
		Deduct—Proportion transferred to Judicial (Voted)	17,100	17,200	18,200	17,342
		Net—Total Non-Judicial Superintendence (Voted) ..	34,300	34,400	36,400	34,685

GRANT No. 5

Forest

(Head of Account:—10—Forest)

Voted Rs. 12,78,000 *Charged Rs. 4,90,000*

Voted Rs. 17,68,000

Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
PROVINCIAL.					
10—Forest.					
A. Conservancy and Works—					
A-I—Timber and other produce removed from the forests by Government agency.	**Voted** ..	**1,16,700**	**1,02,200**	**77,500**	**88,477**
	Charged	*31,780*	*18,100*	*33,900*	*19,230*
A-II—Timber and other produce removed from the forests by consumers and purchasers.	**Voted** ..	**1,33,784**	**1,53,200**	**1,53,037**	**1,66,738**
	Charged	*5,600*	*6,100*	*5,700*	*4,815*
A-III—Construction, purchase, maintenance, etc.	**Voted** ..	**2,28,766**	**2,30,800**	**2,29,800**	**1,81,249**
	Charged	*31,000*	*20,700*	*20,700*	*19,353*
A-IV—Conservancy and Regeneration ..	**Voted** ..	**1,00,250**	**99,300**	**1,13,200**	**79,096**
	Charged	*12,800*	*15,300*	*14,100*	*13,356*
A-V—Miscellaneous	**Voted** ..	**32,340**	**29,000**	**32,700**	**20,922**
	Charged	*1,860*	*2,100*	*2,000*	*1,315*
A-VI—Suspense	**Voted** ..	..	..	..	**—9**
	Charged	*500*	*200*	*500*	*174*
A-VII—*Deduct*—Amount recoverable from Government, Department, etc.	**Voted** ..	..	..	..	..
	Charged	..	*500*	*500*	..
For rounding	**Voted** ..	**+160**	..	**—237**	..
	Charged	*—540*	..	*+600*	..
Total A		**6,95,000**	**6,76,500**	**6,83,000**	**5,94,716**
	Voted ..	**6,12,000**	**6,14,500**	**6,06,000**	**5,36,473**
	Charged	*83,000*	*62,000*	*77,000*	*58,243*

II.—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B. Establishment—					
B-1—Pay of officers	Voted ..	58,000	48,000	59,000	57,134
	Charged	*2,40,600*	*2,38,500*	*2,35,700*	*2,20,264*
B-2—Pay of Establishment	Voted ..	4,33,144	3,88,300	3,97,112	3,68,991
	Charged	*31,200*	*30,100*	*33,628*	*30,630*
B-3—Allowances	Voted ..	1,33,860	1,28,500	1,38,692	1,20,324
	Charged	*63,200*	*57,800*	*51,776*	*57,388*
B-4—Contingencies	Voted ..	48,715	47,900	49,228	46,085
	Charged	*4,760*	*4,600*	*4,100*	*6,195*
B-5—Leaves		..	..	..	..
B-6—Grants-in-aid—Contribution ..	Voted ..	..	..	..	..
	Charged	..	..	..	..
B-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted ..	5,200	5,200	5,200	4,892
	Charged	..	..	*1,200*	..
For rounding	Voted ..	—519	..	+168	..
	Charged	*+240*	..	*—4*	..
Total B		10,06,000	9,38,500	9,63,000	9,01,129
	Voted ..	6,66,000	6,07,500	6,39,000	5,86,652
	Charged	*3,40,000*	*3,31,000*	*3,24,000*	*3,14,477*
C. Interest on Capital (*Charged*)		..	..	..	..
D. Charges in England	Voted ..	..	..	..	..
	Charged	*67,000*	*76,000*	*70,240*	*68,283*
E. (1) Loss or gain by exchange on Sterling expenditure on stores.	Voted ..	..	..	..	..
	Charged	..	..	..	..
E. (2) Loss or gain by exchange on Home transactions other than stores.	Voted ..	..	..	..	..
	Charged	..	..	..	*—359*
For rounding	Voted ..	..	..	..	..
	Charged	..	..	*—240*	..
Total Grant No. 5		17,06,000	16,91,000	17,16,000	15,63,769
	Voted ..	12,72,000	12,22,000	12,45,000	11,23,125
	Charged	*4,90,000*	*4,69,000*	*4,71,000*	*4,40,644*

III.—Detailed Account No. 10—Forest (Northern Circle).

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
—Conservancy and Works—					
A-I—Timber and other produces removed from the forests by Government agency.	Voted ..	1,04,700	92,600	76,800	87,807
	Charged		..	..	..
A-II—Timber and other produces removed from the forests by consumers and purchasers.	Voted ..	12,400	28,500	26,000	33,039
	Charged		..	..	..
A-III—Construction, Purchase, Maintenance, etc.	Voted ..	1,60,956	1,43,600	1,42,600	1,00,744
	Charged	..	..	..	..
A-IV—Conservancy and regeneration ..	Voted ..	89,450	88,500	97,600	69,640
	Charged	..	..	..	..
A-V—Miscellaneous	Voted ..	16,900	17,300	23,000	12,664
	Charged	..	..	..	..
A-VI—Suspense	Voted ..	..	..	..	—9
	Charged	..	..	..	..
Deduct—**Amount transferred to Southern Circle**	Voted ..	8,500	6,000	2,000	752
	Charged		..	..	..
For rounding ..	Voted ..	+94	..	..	..
	Charged	..	..	..	..
Total A		3,76,000	3,62,500	3,64,000	3,03,133
	Voted ..	3,76,000	3,62,500	3,64,000	3,03,133
	Charged	..	..	..	..

III.—Detailed Account No. 10—Forest (Northern Circle)—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B.—Establishment—					
B.-1—Pay of officers	Voted	43,000	38,000	46,500	44,685
	Charged	*1,77,600*	*1,75,200*	*1,57,700*	*1,53,041*
B.-2—Pay of establishment	Voted	2,46,264	2,16,300	2,25,683	2,01,573
	Charged	..	*100*	*1,452*	..
B.-3—Allowances	Voted	1,01,200	97,500	1,05,000	88,555
	Charged	*44,700*	*38,600*	*33,400*	*35,909*
B.-4—Contingencies	Voted	34,475	33,000	34,448	31,345
	Charged	..	..	..	..
B.-5—Losses		..	..	..	..
B.-6—Grants-in-aid—Contribution	Voted	..	..	..	..
	Charged	..	..	..	..
B.-7—*Deduct*—Establishment charges recoverable from other Governments, departments, etc.	Voted	5,200	5,200	5,200	4,982
	Charged	..	..	..	..
Deduct—Amount transferred to Southern Circle	Voted	48,800	41,400	31,500	30,261
	Charged	*42,800*	*38,900*	*51,400*	*39,917*
For rounding	Voted	—199	..	+484	..
	Charged	..	..	—152	..
Total B		5,50,500	5,12,000	5,17,000	4,79,948
	Voted	3,71,000	3,37,000	3,76,000	3,30,915
	Charged	*1,79,500*	*1,75,000*	*1,41,000*	*1,49,033*

III.—Detailed Account No. 10—Forest (Northern Circle)—*concld.*

		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C. Interest on Capital	Voted ..	..	..	..	..
	Charged	..	..	..	..
Deduct—Amount transferred to Southern Circle	Voted ..	..	..	..	..
	Charged	..	..	..	..
Total C	Voted ..	..	..	..	..
	Charged	..	..	..	.
D.—Charges in England	Voted ..	.	..	..	..
	Charged	*67,000*	*76,000*	*70,240*	*68,283*
E1.—Loss or gain by exchange on sterling expenditure on stores	Voted ..	..	..	..	..
	Charged	..	..	..	*—359 (Charged)*
E2.—Loss or gain by exchange on Home Transactions other than Stores	Voted ..	..	..	..	..
	Charged	..	..	..	
For rounding	Voted ..	..	..	..	..
	Charged	..	..	*—240*	..
Total Northern Circle	..	9,93,500	9,50,500	9,51,000	7,83,081
	Voted ..	7,47,000	6,99,500	7,40,000	6,34,048
	Charged	*2,46,500*	*2,51,000*	*2,11,000*	*1,49,033*

III.—Detailed Account No. 10A.—Conservancy and Works (Northern Circle).

DETAILS.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-I—Timber and other produce removed from the forests by Government Agency—					
(a) Timber	Voted ..	88,000	86,000	68,700	81,061
	Charged	..	..	..	—
(b) Firewood and charcoal	Voted ..	4,500	5,000	5,000	4,924
	Charged	..	..	..	..
(c) Bamboos	Voted ..	600	600	200	610
	Charged	..	..	..	..
(d) Sandal-wood	Voted ..	..	..	..	..
	Charged	..	..	..	..
(e) Grass and other minor produce	Voted ..	1,600	1,000	2,000	1,152
	Charged	..	..	..	..
For rounding	Voted ..	..	..	..	..
	Charged	..	..	..	..
Total A-I ..		1,04,700	92,600	76,900	87,807
	Voted .	1,04,700	92,600	76,900	87,807
	Charged	..	..	..	..

III.—Detailed Account No. 10A—Conservancy and Works—*Contd.*

DETAILS—*contd.*		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
II—Construction, Purchase, Maintenance, etc.—					
(*a*) Cattle	Voted ..	..	..	..	1,115
	Charged	..	..	..	..
(*b*) Feed and keep of cattle	Voted ..	3,500	5,600	3,500	4,869
	Charged	..	..	..	..
(*c*) Stores, tools and plant	Voted ..	16,000	15,200	16,000	18,813
	Charged	..	..	..	..
(*d*) Roads and bridges	Voted ..	75,800	57,400	57,385	32,379
	Charged	..	..	..	..
(*e*) Buildings	Voted ..	58,156	56,800	55,659	34,734
	Charged	..	..	..	..
(*f*) Other works	Voted ..	7,500	8,600	10,040	8,834
	Charged	..	..	..	..
(*g*) Customs duty on imported stores ..	Voted ..	..	..	..	..
	Charged	..	..	..	..
(*h*) Compensation for land and rights ..	Voted ..	..	..	..	..
	Charged	..	..	..	..
For rounding	Voted ..	..	..	+16	..
	Charged	..	..	..	..
Total A-III ..		1,60,956	1,43,600	1,42,600	1,00,744
	Voted ..	1,60,956	1,43,600	1,42,600	1,00,744
	Charged	..	..	..	..
IV—Conservancy and Regeneration—					
(*a*) Maintenance of boundaries ..	Voted ..	6,500	7,000	5,850	6,489
	Charged	..	..	..	..
(*b*) Regeneration	Voted ..	47,000	48,000	52,000	41,325
	Charged	..	..	..	..
(*c*) Fire protection	Voted ..	5,100	5,100	5,300	4,402
	Charged	..	..	..	..
(*d*) Other works	Voted ..	28,200	25,200	30,400	17,417
	Charged	..	..	..	..
(*e*) Surveys	Voted ..	2,500	3,200	3,200	..
	Charged	..	..	..	..
(*f*) Customs duty on imported stores ..	Voted ..	10	..	..	7
	Charged	..	..	..	..
(*g*) Compensation for land and rights ..	Voted ..	140	..	825	..
	Charged	..	..	..	..
For rounding	Voted ..	..	..	+25	..
	Charged	..	..	..	..
Total A-IV ..		89,450	88,500	97,600	69,640
	Voted ..	89,450	88,500	97,600	69,640
	Charged	..	..	..	..

III.—Detailed Account No. 10A—Conservancy and Works—*concld.*

		Budget, Estimate, 1939-40.	Revised, Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
DETAILS—*contd.*					
A-V—Miscellaneous—					
(*a*) Drift, waif wood and confiscated forest produce.	**Voted** ..	..	600	700	633
	Charged ..	..	..	..	..
(*b*) Revenue from forest not managed by Government, lease.	**Voted** ..	..	..	..	..
	Charged ..	..	..	..	..
(*c*) Rent of forests and payments to shareholders in forests managed by Government.	**Voted** ..	..	..	..	..
	Charged ..	..	..	..	..
(*d*) Law charges	**Voted** ..	300	300	100	1
	Charged ..	..	..	..	..
(*e*) Grain compensation allowance	**Voted** ..	..	..	..	..
	Charged ..	..	..	..	..
(*f*) Clothing	**Voted** ..	5,800	4,600	3,900	4,741
	Charged ..	..	..	..	..
(*g*) Other charges	**Voted** ..	2,800	2,800	2,800	2,551
	Charged ..	..	..	..	..
(*h*) Working plans	**Voted** ..	8,000	9,000	15,800	4,721
	Charged ..	..	..	..	..
(*i*) Customs duty on imported stores ..	**Voted** ..	..	..	..	..
	Charged ..	..	..	..	..
For rounding	**Voted** ..	..	..	—300	..
	Charged ..	..	..	..	..
	Total A-V ..	16,900	17,300	23,000	12,664
	Voted	16,900	17,300	23,000	12,664
	Charged	—	—	—	..

III.—Detailed Account No. 10B—Establishments.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			DETAILS—*contd.*				
			Northern Circle.				
1—Pay of officers	2	2	Conservator 1 (Rs. 1,750—2,150) (*Charged*)	*48,600*	*51,600*	*45,000*	*49,723*
	16	16	Superior officers (1,350 and less)—				
			Voted	43,000	36,000	46,500	44,685
			Charged	*1,29,000*	*1,24,200*	*1,12,700*	*1,03,318*
			Deduct—Emergency deduction from pay—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total B-1 ..	2,20,600	2,11,200	2,04,200	1,97,726
			Voted	43,000	36,000	46,500	44,685
			Charged	*1,77,600*	*1,75,200*	*1,57,700*	*1,53,041*
2—Pay of establishment.	323	297	Subordinate forest and depot establishment (200 and less)—				
			Voted	1,30,000	1,24,400	1,36,296	1,13,985
			Charged ..	..	*100*	*1,452*	..
	82	89	Office establishment (300 and less)—				
			Voted	60,782	53,900	59,192	49,544
			Charged	..	..	..	..
			Temporary establishment—				
			Voted	47,482	28,000	24,200	25,220
			Charged	..	..	..	..
			Leave allowance—	8,000			
			Voted		10,000	6,000	12,824
			Charged	..	..	..	..
			Deduct—Emergency deduction from pay—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total B-2	2,46,264	2,16,400	2,27,140	2,01,573
			Voted	2,46,264	2,16,300	2,25,688	2,01,573
			Charged	..	*100*	*1,452*	..
3—Allowances, honoraria, etc.			Travelling allowances—				
			Voted	61,000	60,000	59,000	61,053
			Charged	*31,000*	*29,000*	*25,000*	*25,093*
			Forest School—				
			Voted	4,500	4,500	5,000	4,992
			Charged	*1,200*	*1,000*	..	*300*
			Cost of training of probationers in England (Voted)	..	..	..	..
			Cost of training of Indian Forest Service probationers at the Forest Research Institute and College, Dehra Dun (Voted) ..	11,900	10,000	18,400	..
			Other allowances—				
			Voted	23,860	23,000	23,200	22,510
			Charged	*3,500*	*3,000*	*3,000*	*2,296*
			Cost of passage granted under the Superior Civil Service Rules, 1924 (*Charged*) ..	*9,000*	*5,600*	*5,400*	*3,220*
			Total B-3 ..	1,45,960	1,36,100	1,39,000	1,24,464
			Voted	1,01,260	97,500	1,05,600	88,555
			Charged	*44,700*	*38,600*	*33,400*	*35,909*

III.—Detailed Account No. 10B—Establishments—*concld.*

	DETAILS—*concld.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Northern Circle—*concld.*				
B.-4—Contingencies	Stationery—				
	Voted	1,800	2,000	1,500	1,196
	Charged	..	..	..	..
	Carriage of tents and records—				
	Voted	1,000	900	1,000	432
	Charged	..	..	..	..
	Rents, rates and taxes—				
	Voted	8,500	8,500	9,192	7,820
	Charged	..	..	..	..
	Official postage—				
	Voted	9,000	9,100	8,500	8,572
	Charged	..	..	..	..
	Sundries—				
	Voted	13,375	12,500	13,408	12,524
	Charged	..	..	..	..
	Purchase of books—				
	Voted	800	800	848	801
	Charged	..		..	..
	Total B-4 ..	34,475	33,800	34,448	31,345
	Voted ..	34,475	33,800	34,448	31,345
	Charged ..	..	..	..	..
B.-5—Losses ..	Losses—				
	Voted	..	..	..	..
	Charged	..	..	..	..
B.-6—Grants-in-aid, contributions, etc.	Contribution for passages of officers transferred from other Governments and Departments—				
	Voted	..	..	..	..
	Charged	..	..	..	..
B.-7—Deduct—Establishment charges	*Deduct*—Establishment charges recoverable from other Governments—				
	Voted	5,200	5,200	5,200	4,982
	Charged	..	..	..	..
	Deduct—Amount transferred to Southern Circle—				
	Voted	48,600	41,400	31,500	30,261
	Charged	*42,800*	*38,900*	*51,400*	*39,917*
	For rounding—				
	Voted	—199	..	+464	..
	Charged	..	..	—*152*	..
	Total—B—Establishment ..	5,50,500	5,12,000	5,17,000	4,79,948
	Voted ..	3,71,000	3,37,000	3,76,000	3,30,915
	Charged ..	*1,79,500*	*1,75,000*	*1,41,000*	*1,49,033*
C.—Interest on Capital.	Interest on Capital—				
	Voted	..	..	..	..
	Charged	..	..	..	..
	C.-Deduct—Amount transferred to Southern Circle—				
	Voted	..	..	..	..
	Charged	..	..	..	..
	Total ..			..	..
	Voted			..	..
	Charged			..	..

III.—Detailed Account No. 10—Forest (Southern Circle).

SUMMARY.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works—					
A.-I—Timber and other produce removed from the forests by Government agency.	Voted ..	12,000	9,600	700	670
	Charged ..	*31,780*	*18,100*	*33,900*	*19,230*
A.-II—Timber and other produce removed from the forests by consumers and purchasers.	Voted ..	1,21,384	1,26,700	1,27,037	1,33,699
	Charged ..	*5,600*	*6,100*	*5,700*	*4,815*
A.-III—Construction, Purchase, Maintenance, etc.	Voted ..	67,810	87,200	87,200	80,505
	Charged ..	*31,000*	*20,700*	*20,700*	*19,353*
A.-IV—Conservancy and Regeneration	Voted ..	10,800	10,800	15,600	9,456
	Charged ..	*12,800*	*15,300*	*14,100*	*13,356*
A.-V—Miscellaneous ..	Voted ..	15,440	11,700	9,700	8,258
	Charged ..	*1,860*	*2,100*	*2,000*	*1,315*
A.-VI—Suspense ..	Voted ..	..	..	.	..
	Charged ..	*500*	*200*	*500*	*174*
A.-VII—*Deduct*—Amount recoverable from other Governments, Departments, etc.	Voted ..	..	..	..	..
	Charged ..	..	*500*	*500*	..
Add—Amount transferred from Northern Circle	Voted ..	8,500	6,000	2,000	752
	Charged ..	..	..	..	..
For rounding ..	Voted ..	+66	..	- 237	..
	Charged ..	*- 540*	..	*+ 600*	..
Total A ..		3,19,000	3,14,000	3,19,000	2,91,583
	Voted ..	2,36,000	2,52,000	2,42,000	2,33,340
	Charged ..	*83,000*	*62,000*	*77,000*	*58,243*
B.—Establishment—					
B.-1—Pay of officers	Voted ..	13,000	12,000	12,500	12,449
	Charged ..	*65,000*	*63,300*	*78,000*	*67,223*
B.-2—Pay of establishment	Voted ..	1,86,880	1,72,000	1,71,424	1,66,518
	Charged ..	*31,200*	*30,000*	*32,176*	*30,630*
B.-3—Allowances	Voted ..	32,600	31,000	33,092	31,769
	Charged ..	*18,500*	*19,200*	*18,376*	*21,479*
B.-4—Contingencies	Voted ..	14,240	14,100	14,780	14,740
	Charged ..	*4,760*	*4,600*	*4,100*	*6,195*
B.-5—Losses (Voted)		.	..	..	..
B.-6—Grants-in-aid—Contribution	Voted ..	..	..	..	..
	Charged ..	..	..	..	..
B.-7—*Deduct*—Establishment charges recoverable from other Governments, etc.	Voted ..	..	..	..	..
	Charged ..	.	..	*1,200*	..
Add—Amount transferred from Northern Circle ..	Voted ..	48,600	41,400	31,500	30,261
	Charged ..	*42,800*	*38,900*	*51,400*	*39,917*
For rounding	Voted ..	-320	..	-296	..
	Charged ..	*+240*	..	*+148*	..
Total B		4,55,500	4,26,500	4,46,000	4,21,161
	Voted ..	2,95,000	2,70,500	2,63,000	2,55,737
	Charged ..	*1,60,500*	*1,56,000*	*1,83,000*	*1,65,444*

III.—Detailed Account No. 10—Forest (Southern Circle).—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.—*contd.*					
C.—Interest on Capital (*Charged*)		..	..	..	..
Add—**Amount transferred from Northern Circle** (*Charged*) ..		..	..	..	..
Total C (*Charged*) ..		..	..	..	..
D.—Charges in England	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
E.-1.—Loss or gain by exchange on Sterling expenditure on stores.	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
E.-2.—Loss or gain by exchange on home transaction other than stores.	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
For rounding ..	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
Total Southern Circle		**7,74,500**	**7,40,500**	**7,65,000**	**7,12,764**
	Voted ..	**5,31,000**	**5,22,500**	**5,05,000**	**4,89,077**
	Charged	*2,43,500*	*2,18,000*	*2,60,000*	*2,23,687*

III.—Detailed Account No. 10A—Conservancy and Works.

DETAILS.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Southern Circle.					
A.-I—Timber and other produce removed from the forests by Government Agency—					
(a) Timber	**Voted** ..	**3,900**	**6,000**	**600**	**600**
	Charged	*21,280*	*11,500*	*27,300*	*18,550*
(b) Firewood and charcoal	**Voted** ..	**8,050**	**3,500**	**100**	**50**
	Charged	..	..	..	..
(c) Bamboos	**Voted** ..	..	..	..	..
	Charged	*10,000*	*6,000*	*6,000*	*40*
(d) Sandal wood	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
(e) Grass and other minor produce	**Voted** ..	**50**	..	..	**20**
	Charged	*500*	*600*	*600*	*640*
For rounding	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
Total A.-I ..		**43,780**	**27,600**	**34,600**	**19,900**
	Voted ..	**12,000**	**9,500**	**700**	**670**
	Charged	*31,780*	*18,100*	*33,900*	*19,230*
A.-III—Construction, Purchase, Maintenance, etc.—					
(a) Cattle	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
(b) Feed and keep of cattle	**Voted** ..	**3,500**	**3,500**	**3,500**	**5,249**
	Charged	*1,500*	*1,500*	*1,500*	*1,443*
(c) Stores, tools and plant	**Voted** ..	**39,180**	**38,120**	**38,120**	**41,756**
	Charged	*18,000*	*2,000*	*2,000*	*3,245*
(d) Roads and bridges	**Voted** ..	**3,000**	**5,600**	**5,600**	**1,201**
	Charged	*3,000*	*7,090*	*7,090*	*5,900*
(e) Buildings	**Voted** ..	**17,230**	**34,930**	**34,939**	**29,102**
	Charged	*7,500*	*6,900*	*6,900*	*6,958*
(f) Other works	**Voted** ..	**4,450**	**5,050**	**5,050**	**3,179**
	Charged	*1,000*	*3,210*	*3,200*	*1,807*
(g) Customs duty on imported stores ..	**Voted** ..	..	..	..	**18**
	Charged	..	..	..	..
(h) Compensation for land and rights ..	**Voted** ..	**450**	..	..	..
	Charged	..	..	..	..
For rounding	**Voted** ..	..	..	**—9**	..
	Charged	..	..	*+10*	..
Total A.-III ..		**98,810**	**1,07,900**	**1,07,900**	**99,858**
	Voted ..	**67,810**	**87,200**	**87,200**	**80,505**
	Charged	*31,000*	*20,700*	*20,700*	*19,353*

III.—Detailed Account No. 10A—Conservancy and Works—*concld.*

DETAILS—*concld.*		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.-IV—Conservancy and Regeneration—					
(*a*) Maintenance of boundaries	**Voted** ..	4,500	4,500	6,899	3,740
	Charged	*1,500*	*1,500*	*1,400*	*1,538*
(*b*) Regeneration	**Voted** ..	3,500	3,500	5,381	3,211
	Charged	*10,500*	*13,000*	*12,000*	*11,138*
(*c*) Fire protection	**Voted** ..	600	600	800	831
	Charged	*100*	*100*	..	*100*
(*d*) Other works	**Voted** ..	2,100	2,100	2,400	1,665
	Charged	*700*	*700*	*700*	*580*
(*e*) Surveys	**Voted** ..	100	100	100	9
	Charged	..	..	..	..
(*f*) Customs duty on imported stores ..	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
(*g*) Compensation for land and right ..	**Voted** ..	..	..	24	..
	Charged	..	..	..	..
For rounding	**Voted** ..	..	..	—4	..
	Charged	..	..	..	..
Total A.-IV ..		23,600	26,100	29,700	22,812
	Voted ..	10,800	10,800	15,600	9,456
	Charged	*12,800*	*15,300*	*14,100*	*13,356*
A.-V—Miscellaneous—					
(*a*) Drift and waif wood and confiscated forest produce.	**Voted** ..	100	60	100	87
	Charged	*300*	*240*	*200*	*242*
(*b*) Revenue from forest not managed by Government, leased.	Voted ..	..	..	..	..
	Charged	..	..	..	..
(*c*) Rent of forests and payments to shareholders in forests managed by Government.	**Voted** ..	6,900	5,200	3,800	3,806
	Charged	..	..	..	..
(*d*) Law charges	**Voted** ..	1,500	800	1,325	461
	Charged	..	..	..	..
(*e*) Grain compensation allowance ..	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
(*f*) Clothing	**Voted** ..	5,200	4,000	2,800	2,481
	Charged	*600*	*800*	*700*	*569*
(*g*) Other charges	**Voted** ..	1,700	1,600	1,600	1,380
	Charged	*900*	*1,000*	*1,000*	*454*
(*h*) Working plans	**Voted** ..	40	40	100	43
	Charged	*60*	*60*	*100*	*50*
For rounding	**Voted** ..	..	..	—25	..
	Charged	..	..	..	..
Total A.-V ..		17,300	13,300	11,700	9,573
	Voted ..	15,440	11,700	9,700	8,258
	Charged	*1,860*	*2,100*	*2,000*	*1,315*

III.—Detailed Account No. 10B—Establishment (Southern Circle).

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
1—Pay of officers			*Conservator*	..	..	..	..
	12	11	Superior officers (1,250 and less)—				
			Voted	13,000	12,000	12,500	12,449
			Charged	*63,000*	*63,300*	*78,000*	*67,223*
..			*Deduct*—Emergency deduction from pay—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total B-1 ..	76,000	75,300	90,500	79,672
			Voted	13,000	12,000	12,500	12,449
			Charged	*63,000*	*63,300*	*78,000*	*67,223*
2—Pay of establishment.	300	333	Subordinate forest and depot establishment (200 and less)—				
			Voted	1,03,280	1,00,000	99,968	93,874
			Charged	*18,500*	*18,000*	*20,376*	*19,826*
	44	44	Office establishments (600 and less)—				
			Voted	18,500	18,000	18,700	18,870
			Charged	*4,500*	*4,000*	*4,600*	*4,391*
			Temporary establishment—				
			Voted	58,600	44,000	42,500	40,406
			Charged	*6,200*	*5,000*	*5,200*	*4,390*
			Leave allowance—				
			Voted	6,500	10,000	10,256	13,368
			Charged	*2,000*	*3,000*	*2,000*	*2,023*
			Deduct—Emergency deduction from pay—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total B-2 ..	2,18,080	2,02,000	2,03,600	1,97,148
			Voted	1,86,880	1,72,000	1,71,424	1,66,518
			Charged	*31,200*	*30,000*	*32,176*	*30,630*
3—Allowances, honoraria, etc.			Travelling allowance..				
			Voted	24,600	24,000	25,092	24,567
			Charged	*14,000*	*14,500*	*14,000*	*14,416*
			Cost of training of foresters at the Bengal Forest School	..	..	..	..
			Cost of training of probationers in England (Voted)	.	..	.	..
			Cost of training of Indian Forest Service probationers at the Forest Research Institute and College, Dehra Dun (Voted)	..	..	..	..
			Other allowances—				
			Voted	8,000	7,000	8,000	7,202
			Charged	*4,500*	*3,500*	*4,376*	*3,411*
			Cost of passages granted under the Superior Civil Service Rules, 1924 (*Charged*) ..	..	*1,200*	..	*3,652*
			Total B-3 ..	51,100	50,200	51,468	53,248
			Voted	32,600	31,000	33,092	31,769
			Charged	*18,500*	*19,200*	*18,376*	*21,479*

III.—Detailed Account No. 10B—Establishments (Southern Circle)—*concld.*

		Budget, Estimate, 1939-40.	Revised, Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..				
	Details—*concld.*				
B-4—Contingencies.	Stationery—				
	Voted	40	500	560	105
	Charged	*25*	*50*	*50*	*480*
	Carriage of tents and records—				
	Voted	200	200	240	220
	Charged	*50*	*50*	*50*	*25*
	Rents, rates and taxes—				
	Voted	5,500	5,300	5,800	5,586
	Charged	*2,100*	*2,000*	*2,000*	*3,346*
	Official postage—				
	Voted	3,700	3,500	3,400	3,807
	Charged	*1,000*	*1,000*	*950*	*980*
	Sundries—				
	Voted	4,600	4,400	4,560	4,620
	Charged	*1,500*	*1,400*	*1,000*	*1,291*
	Purchase of books—				
	Voted	200	200	220	402
	Charged	*85*	*100*	*50*	*73*
	Total B-4 ..	19,000	18,700	18,880	20,935
	Voted	14,240	14,100	14,780	14,740
	Charged	*4,760*	*4,600*	*4,100*	*6,195*
B-5—Losses.	Losses—				
	Voted	..	..	..	..
	Charged	..	..	..	..
B-6—Grants-in-aid, contributions, etc.	Grants-in-aid, contributions, etc. ..	..	..	..	..
B-7—Deduct; establishment charges recoverable from other Governments, etc.	*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—				
	Voted		..	..	..
	Charged		..	*1,200*	..
	Add—Amount transferred from Northern Circle—				
	Voted	48,600	41,400	31,500	30,261
	Charged	*42,800*	*38,900*	*51,400*	*39,917*
	For rounding—				
	Voted	—320	..	—296	..
	Charged	*+240*	..	*+148*	..
	Total B ..	**4,55,500**	**4,26,500**	**4,46,000**	**4,21,181**
	Voted ..	**2,95,000**	**2,70,500**	**2,63,000**	**2,55,737**
	Charged ..	*1,60,500*	*1,56,000*	*1,83,000*	*1,65,444*
	Charges in England for Northern and Southern Circles.				
	Leave and Deputation Salaries, etc.—				
	Voted	..	..	..	..
	Charged	*27,000*	*37,520*	*34,240*	*33,471*
	Sterling Overseas pay (*Charged*) ..	*40,000*	*38,480*	*36,000*	*34,372*
	Other charges—				
	Voted	..	..	..	..
	Charged	..	..	..	*440*
	Total ..	67,000	76,000	70,240	68,283
	Voted ..	..	..	..	..
	Charged ..	*67,000*	*76,000*	*70,240*	*68,283*

GRANT No. 6

Registration

(Head of Account:—11—Registration)

Voted Rs. 23,15,000 *Charged Rs. 300*

Total Rs. 23,15,300

Abstract Account

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A.—Superintendence.				
A.-1—Pay of officers (Voted)	26,700	33,000	28,550	22,464
A.-2—Pay of establishment (Voted)	42,000	42,300	46,356	43,233
A.-3—Allowances, honoraria, etc. (Voted)	7,700	7,700	7,700	6,862
A.-4—Contract contingencies (Voted)	650	650	650	864
A.-5—Other contingencies (Voted)	1,300	350	250	1,116
For rounding (Voted) ..	-350	.	+494	..
Total A.—Superintendence (Voted)	78,000	84,000	84,000	74,539
B.—District charges—(1) Chittagong Hill Tracts.				
B-2—Pay of establishment (*Charged*)	*240*	*200*	*240*	*239*
B-3—Allowances and honoraria, etc. (*Charged*)	..	..	..	..
B-4—Contract contingencies (*Charged*)	..	..	..	..
B-5—Other contingencies (*Charged*)	..	..	..	..
For rounding (*Charged*) ..	+60	..	+60	..
Total B (1) Chittagong Hill Tracts (*Charged*) ..	*300*	*200*	*300*	*239*
B.—District Charges (2).				
B-1—Pay of officers (Voted)	8,74,220	8,70,500	8,73,080	8,74,745
B-2—Pay of establishment (Voted)	7,62,356	7,22,650	7,41,880	7,40,055
B-3—Allowances, honoraria, etc. (Voted)	27,400	28,400	27,400	28,189
B.-4—Contract contingencies (Voted)	70,850	71,350	71,350	71,321
B.-5—Other contingencies (Voted)	5,05,700	2,98,500	1,05,450	1,00,957
B.-6—Losses (Voted)	..	..	..	..
B.-7—*Deduct*—Establishment charges recoverable from other Governments, etc. (Voted)	3,300	3,300	3,300	3,330
B.-8—*Deduct*—Cost of Registration staff employed for collection of Tobacco Tax, debitable to "13—Other Taxes and Duties." ..	..	100	500	171
For rounding (Voted) ..	-226	..	-340	..
Total B (2) District Charges (Voted) ..	22,37,000	19,88,000	18,15,000	18,11,766
Total Grant No. 6 ..	23,15,300	20,72,200	18,99,300	18,86,544
Voted ..	23,15,000	20,72,000	18,99,000	18,86,305
Charged ..	*300*	*200*	*300*	*239*

III.—Detailed Account No. 11A—Superintendence.

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
A-1—Pay of officers	1	1	Inspector-General (1,000—1,200) ..	12,700	17,500	13,000	12,000
	4	4	Other gazetted officers ..	14,000	15,500	15,550	10,464
A-2—Pay of establishment.	32	32	Clerks (250 and less) ..	37,000	36,500	41,000	38,466
	13	13	Servants (20 and less) ..	2,500	2,500	2,456	2,295
			Temporary establishment ..	2,500	3,300	2,900	2,472
A-3—Allowances, honoraira, etc.			Travelling allowance	7,600	7,600	7,600	6,778
			Hill allowances	..	..	..	..
			House rent and other allowances ..	100	100	100	84
A-4—Contract contingencies.			Contract contingencies	650	650	650	864
A-5—Other contingencies.			Rents, rates and taxes	..	..	..	..
			Purchase of books	50	50	50	49
			Other contingent charges	1,250	300	200	1,067
			For rounding	−350	..	+494	..
			Total A (Voted) ..	**78,000**	**84,000**	**84,000**	**74,539**

III.—Detailed Account No. 11B—District charges.

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			(For Chittagong Hill Tracts.)				
B-2—Pay of establishment.	..	..	Clerks (80 and less)	..	..	..	..
			Servants (16)	..	..	..	..
	1	1	Temporary establishment ..	240	200	240	239
B-3—Allowances, honoraria, etc.			Travelling allowance	..	..	..	..
			House rent and other allowances ..	..	..	..	..
B-4—Contract contingencies.			Contract contingencies	..	..	..	..
B-5—Other contingencies.			Rents, rates and taxes	..	..	..	..
			Purchase of books	..	..	..	..
			Other contingent charges	..	..	..	..
			For rounding	+60	..	+60	..
			Total B (*Charged*) ..	*300*	*200*	*300*	*239*

III.—Detailed Account No. 11B—District charges—*concld.*

	Number. 1938-39.	Number. 1939-40.	Details.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
B-1—*Pay of Officers.*	420	421	Registrars and Sub-Registrars (500 and less).	8,73,720	8,70,000	8,72,480	8,74,196
			Special pay to Sadar Sub-Registrars				
			Commission of the Sub-Registrar ..	500	500	600	549
B-2—*Pay of establishment.*	1,137	1,139	Clerks (175 and less) ..	5,04,840	5,03,650	5,04,560	4,99,768
	408	409	Servants (19 and less)	77,156	77,000	77,260	76,649
			Temporary establishment ..	1,00,360	90,000	1,10,040	1,14,706
B-3—*Allowances, honoraria, etc.*			Travelling allowances	25,000	26,000	25,000	25,798
			House rent and other allowances ..	2,400	2,400	2,400	2,391
B-4—*Contract contingencies.*			Contract contingencies	70,850	71,350	71,350	71,321
B-5—*Other contingencies.*			Rents, rates and taxes	49,000	49,000	48,000	48,657
			Purchase of books	100	100	100	103
			Other contingent charges	16,600	17,400	1,350	1,241
B-6—*Losses* ..			Losses	..	..	..	..
			For rounding	−226	..	−340	..
			Total ..	17,20,300	17,07,400	17,12,800	17,15,379
			Deduct—Establishment charges recoverable from other Governments, departments, etc.	3,300	3,300	3,300	3,330
			Deduct—Cost of Registration staff employed for collection of Tobacco Tax, debitable to "13 Other Taxes and Duties." ..	..	100	500	171
			Net Total ..	17,17,000	17,04,000	17,09,000	17,11,878
			Cost for Landlord's fee establishment and for service of notices under section 26(c) of the B. T. Act as amended up to 1938.				
			Pay of establishment	80,000	52,000	50,000	48,932
			Allowances, honoraria, etc.	.	..	..	..
			Contingencies	4,40,000	2,32,000	56,000	50,956
			Total cost for Landlord's fee Establishment, etc.	**5,20,000**	**2,84,000**	**1,06,000**	**99,888**
			Total B (Voted)	**22,37,000**	**19,88,000**	**18,15,000**	**18,11,766**

GRANT No. 7

Charges on account of Motor Vehicles Taxation Acts

(Head of Account:—12—Charges on account of Motor Vehicles Taxation Acts)

Voted Rs. 4,50,000 *Charged Rs. Nil*

Total Rs. 4,50,000

Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Charges of Collection.					
A-1—Pay of officers (Voted)		..	..	..	
A-2—Pay of establishment (Voted)		..	..	..	
A-3—Allowances, honoraria, etc. (Voted)		..	..	..	
A-4—Contingencies (Voted)		..	..	..	
Total A—Charges of Collection		..	..	..	
B—Inspection of Motor Vehicles.					
B-1—Pay of officers (Voted)		..	..	..	
B-2—Pay of establishment (Voted)		..	..	..	
B-3—Allowances, honoraria, etc. (Voted)		..	..	..	
B-4—Contingencies (Voted)		..	..	..	
Total B—Inspection of Motor Vehicles		..	..	..	
C—Compensation to local bodies, etc.	Voted	4,50,000	..	..	..
	Charged	..	*4,50,000*	*4,50,000*	*4,50,000*
D—Other charges	Voted	..	..	..	
	Charged	..	..	..	
E—Charges in England		..	..	..	
F—Loss or gain by exchange		..	..	..	
Total Grant No. 7		**4,50,000**	**4,50,000**	**4,50,000**	**4,50,000**
	Voted	4,50,000	..	..	..
	Charged	..	*4,50,000*	*4,50,000*	*4,50,000*

GRANT No. 8

Other Taxes and Duties

(Head of Account:—13—Other Taxes and Duties)

Voted Rs. 99,000 *Charged Rs. 31,000*

Total Rs. 1,30,000

Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs	Rs.	Rs.
A. Collection charges—				
Entertainment Tax (voted)	7,000	7,000	3,500	3,332
Betting Tax (Voted)	5,000	5,000	5,000	5,000
For rounding	.			..
Total Collection charges (Voted)	**12,000**	**12,000**	**8,500**	**8,332**
B. Charges under the Electricity Acts—				
B. (i)—Electric Inspector—				
B(i)-1—Pay of officers .. .. . Voted	27,800			.
Charged	*9,900*			..
B(i)-2—Pay of establishment (Voted)	18,000	.		.
B(i)-3—Allowances, honoraria, etc. .. .. Voted .	9,300		.	..
Charged	*1,000*			..
B(i)-4—Contingencies . . Voted ..	18,250	.		.
Charged	*5,000*		.	..
For rounding .. . Voted	– 50			.
Charged	+ *100*			.
Total B. (i)	**89,300**			
Voted ..	73,300			..
Charged	*16,000*			.
B. (ii)—Charges connected with the examination of Electrical Supervisors' certificates and Workmen's permits	8,000	7,300	7,000	7,649
Total B. (ii) ..	**8,000**	**7,300**	**7,000**	**7,649**
Total B ..	**97,300**	**7,300**	**7,000**	**7,649**
Voted ..	81,300	7,300	7,000	7,649
Charged	*16,000*	..	..	..

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C. Charges in connection with Tobacco duties—					
C-1—Pay of officers (Voted)		..	2,400	2,300	4,630
C-2—Pay of establishment (Voted)		..	8,400	8,800	16,931
C-3—Allowances and honoraria (Voted)		..	1,300	1,500	2,698
C-4—Contingencies (Voted)		..	..	..	..
C-5—Establishment charges payable to other Governments, Departments, etc.—					
Add—Cost of Excise staff transferred from "8—Excise" (Voted)		..	1,500	1,500	3,000
Add—Cost of Registration staff transferred from "11—Registration" (Voted)		..	100	500	171
For rounding		..	..	..	..
Total charges in connection with Tobacco duties (Voted)		..	**13,700**	**14,600**	**27,430**
D—Charges in England	**Voted**	**5,760**	..	..	..
	Charged	*14,720*	..	..	..
E—Loss or gain by exchange	**Voted**	..	..	..	..
	Charged	..	..	..	..
For rounding	**Voted**	**−80**	..	..	..
	Charged	*+280*	..	..	..
Total—Grant No. 8		**1,30,000**	**33,000**	**30,000**	**43,411**
	Voted	99,000	33,000	30,000	43,411
	Charged	*31,000*	..	..	..
Detailed Account.					
A. Collection charges—					
Entertainment Tax (Voted)		7,000	7,000	3,500	3,332
Betting Tax (Voted)		5,000	5,000	5,000	5,000
For rounding		..	..	..	..
Total Collection charges (Voted)		**12,000**	**12,000**	**8,500**	**8,332**
Numbers 1938-39.	Numbers 1939-40.				
		B. Charges under Electricity Acts—			
		B-(i)—Electric Inspector—			
		B(i)-1—Pay of officers.			
1	1	Electrical Adviser and Chief Electric Inspector (1,550—50—1,650). Voted	..	..	..	..
		Charged	*9,900*	..	..	..
5	5	Electric Inspectors (Voted) 1 (400—900), 4 (275—500)	27,800	..	..	..
		Total B-(i) Voted	27,800	..	..	..
		Charged	*9,900*	..	..	..
		B1-2—Pay of establishment.				
3	3	Assistant Electric Inspectors and Laboratory Assistant (Voted) (150—250)	5,300	..	..	..
18	18	Clerks, draftsmen and peons (120 and less) (Voted)	10,400	..	..	..
		Temporary establishment (Voted)	2,000	..	..	..
		Leave salary (Voted)	300	..	..	..
		Total B(i)-2 (Voted)	18,000	..	..	..
		Carried over Voted	45,800	..	..	..
		Charged	*9,900*	..	..	..

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B-(i)—Electric Inspector—*concluded.*					
Brought forward ..	Voted ..	45,800			
	Charged	*9,900*			
B(i)-3—Allowances, honoraria, etc.					
avelling allowance	Voted ..	8,000			
	Charged	*850*			
use-rent and other allowances (Voted)		1,300			
st of passages under the Bengal Passage Rules, 1927 ..	Voted ..	..			
	Charged	*150*			
Total B(i)-3 ..	Voted ..	9,300			
	Charged	*1,000*			
B(i)-4—Contingencies.					
rchase of books		250			
her contingent charges		6,000			
st of stores		3,000			
stoms duty on imported stores		..			
mp provision	Voted ..	9,000			
	Charged	*5,000*			
Total B(i)-4 ..	Voted ..	18,250			
	Charged	*5,000*			
For rounding ..	Voted ..	—50			
	Charged	*+100*			
Total B-1—Electric Inspector		**89,300**			
	Voted ..	73,300			
	Charged	*16,000*			
-2—Charges connected with the examination of Electrical Supervi-ser's and workmen's permits		8,000	7,300	7,000	7,649
Total B-2		8,000	7,300	7,000	7,649
Total B ..		**97,300**	**7,300**	**7,000**	**7,649**
	Voted ..	81,300	7,300	7,000	7,649
	Charged	*16,000*	..	..	..

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C —Charges in connection with Tobacco duties—				
C-1—Pay of officers (Voted)		2,400	2,300	4,630
C-2—Pay of establishment (Voted)		8,400	8,800	16,931
C-3— Allowances and honoraria (Voted)		1,300	1,500	2,698
C-4—Contingencies (Voted)		..	..	..
C-5—Establishment charges payable to other Governments, Departments, etc.—				
Add—Cost of Excise staff transferred from " 8—Excise " (Voted)		1,500	1,500	3,000
Add—Cost of Registration staff transferred from " 11—Registration " (Voted)		100	500	171
For rounding		..	..	..
Total C		**13,700**	**14,600**	**27,430**
D—CHARGES IN ENGLAND.				
High Commissioner for India.				
D-1—Leave salaries and deputation pay .. .. Voted ..	960	..	..	..
Charged	*12,320*	..	..	..
D-2—Sterling overseas pay .. .. .. Voted ..	4,800	..	..	..
Charged	*2,400*	..	..	..
**Total .. ..

GRANT No. 9

Interest

(Head of Account:—17—Interest on Works for which Capital Accounts are kept)

Voted Rs. Nil *Charged Rs. 21,92,000*

Total Rs. 21,92,000

Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
—Irrigation Works	9,11,000	9,10,000	9,11,000	9,03,264
—Navigation, Embankment and Drainage Works	12,81,000	12,84,000	13,59,000	12,86,446
Total Grant No. 9. (*Charged*) ..	*21,92,000*	*21,94,000*	*22,70,000*	*21,89,710*

GRANT No. 10

Irrigation

[Head of Account :—(1) XVII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept ; (2) 18—Other Revenue Expenditure financed from ordinary Revenues ; (3) 18(1)—Other Revenue Expenditure financed from Famine Relief Fund ; 19—Construction of Irrigation, Navigation, Embankment and Drainage works ; and 68—Construction of Irrigation, Navigation, Embankment and Drainage works not charged to Revenues.]

Voted Rs. 34,14,000 *Charged Rs. 3,88,000*

Total Rs. 38,02,000

	Voted.	Charged.	Total.
XVII.—Irrigation—Working expenses ..	13,58,000	*1,46,000*	15,04,000
18—Other revenue expenditure, etc. ..	20,42,000	*2,41,000*	22,83,000
18(1)—Other revenue expenditure financed from Famine Relief Fund	..	..	..
19—Construction of Irrigation, etc., works—Financed from ordinary revenues ..	..	..	..
68—Construction of Irrigation, etc., works—not charged to revenue	14,000	*1,000*	15,000
Total ..	34,14,000	*3,88,000*	38,02,000

Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works (Head XVIIA—Working expenses) Voted ..	**4,74,000**	**4,38,000**	**5,57,000**	**5,37,**
Charged	*43,000*	*39,000*	*75,000*	*3,14,*
B—Navigation, Embankment and Drainage Works (Head XVIIB—Working expenses). Voted ..	**8,84,000**	**8,50,000**	**9,37,000**	**6,92,**
Charged	*1,03,000*	*94,000*	*97,000*	*1,24,*
Total XVII—Working expenses Voted ..	**13,58,000**	**12,88,000**	**14,94,000**	**12,29,**
Charged	*1,46,000*	*1,33,000*	*1,72,000*	*4,38,*
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.				
C—Other Revenue Expenditure financed from Ordinary Revenues.				
(A) Irrigation Works.				
Works for which no Capital Accounts are kept.				
(Salbund and Amjore weirs.)				
C-1—Works .. .. New works ..	21,000	9,500	17,500	1,
Works in progress ..	..	..	..	..
C-2—Extensions and improvements New works ..	..	..	..	..
Works in progress ..	..	..	..	..
C-3—Maintenance and repairs	1,500	1,400	1,400	1,
C-4—Establishment .. .. .. Voted ..	6,700	5,000	6,400	2,
Charged	*2,600*	*2,000*	*2,000*	
C-5—Tools and plant	300	200	400	
C-6—Suspense	..	..	..	..
C-7—Charges in England (*Charged*)	..	..	..	
C-8—Loss or gain by exchange (*Charged*)	..	..	..	
C-9—Cost of stores purchased in England	..	..	..	..
For rounding .. .. Voted ..	—100	..	+300	..
Charged	..	..	..	..
Total	32,000	18,100	28,000	6,
Voted ..	29,400	16,100	26,000	5,
Charged	*2,600*	*2,000*	*2,000*	
Carried over	32,000	18,100	28,000	6,

IRRIGATION—*contd.*

Heads.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*contd.*					
Brought forward		32,000	18,100	28,000	6,965
Miscellaneous Expenditure.					
C-10—Establishment	Voted ..	33,800	1,48,000	64,200	65,106
	Charged	*13,500*	*15,400*	*6,300*	*41,708*
C-11—Tools and plant		1,600	6,100	7,100	3,545
C-12—Other charges		49,500	28,000	1,63,300	49,232
C-13—Suspense		..	..	..	..
C-14—Grants-in-aid		..	..	..	..
C-15—Charges in England (*Charged*)		..	..	..	*2,338*
C-16—Loss or gain by exchange	Voted ..	..	..	..	..
	Charged	..	..	..	*—12*
C-17—Cost of stores purchased in England		..	..	..	..
For rounding ..	Voted ..	—300	..	+400	..
	Charged	*—100*	..	*—300*	..
Total	..	98,000	1,97,500	2,41,000	1,61,917
	Voted ..	84,600	1,82,100	2,35,000	1,17,883
	Charged	*13,400*	*15,400*	*6,000*	*44,034*
Total—A—Irrigation Works		1,30,000	2,15,600	2,69,000	1,68,782
	Voted ..	1,14,000	1,98,200	2,61,000	1,23,755
	Charged	*16,000*	*17,400*	*8,000*	*45,027*

IRRIGATION—*contd.*

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*contd.*				
D—Other Revenue Expenditure financed from Ordinary Revenues.				
(B) Navigation, Embankment and Drainage Works.				
Works for which no Capital Accounts are kept.				
Orissa Coast Canal, Nadia Rivers, Gaighata and Baxikhal, Magrahat Drainage Project, Navigable channels, Agricultural embankments and other works.				
D-1—Works—				
New works and Works in progress Voted ..	1,90,605	1,41,200	57,942	—95
D-2—Extensions and improvements { New works .. / Works in progress .. }	2,204	2,200	800	.. / 1,035
D-3—Maintenance and repairs (Voted)	5,90,500	6,93,000	5,84,554	4,48,997
D-4—Establishment .. .. { Voted .. / *Charged* }	4,42,912 / *1,69,956*	3,65,600 / *1,46,600*	3,45,000 / *1,18,500*	3,33,993 / *1,13,943*
D-5—Tools and plant	25,500	19,200	15,000	22,666
D-6. Suspense—				
1. Stock—				
(*i*) Charges	..			
(*ii*) *Deduct*—Issues to works and other credits	..			
2. London stores—				
(*i*) Charges—				
(*a*) Charges in England	720			
(*b*) Indian charges	..			
(*ii*) *Deduct*—Credits by transfer to works or stock ..	..			
3. Other suspense accounts—				
(*i*) Charges	—3,000			
(*ii*) *Deduct*—Recoveries .. .. { Voted .. / *Charged* }	.. / ..			
Total Suspense .. { Voted .. / *Charged* }	—2,280 / ..	+1,200 / ..	+4,000 / ..	—10,255 / *—10*
D-7—Charges in England (*Charged*)	..	..	..	*24,616*
D-8—Loss or gain by exchange (*Charged*)	..	..	..	*—128*
D-9—Cost of stores purchased in England	..	..	..	..
For rounding .. .. { Voted .. / *Charged* }	—441 / +44	.. / ..	+204 / ..	.. / ..
Total	14,19,000	13,69,000	11,26,000	9,34,762
{ Voted .. / *Charged* }	12,49,000 / *1,70,000*	12,22,400 / *1,46,600*	10,07,500 / *1,18,500*	7,96,341 / *1,38,421*
D-4 (1)—Establishment under Collector for collection of revenue on account of zamindari embankments under the contract system	15,000	21,000	20,000	17,581
For rounding	..	..	..	..
Total carried over ..	14,34,000	13,90,000	11,46,000	9,52,343
Carried over { Voted .. / *Charged* }	12,64,000 / *1,70,000*	12,43,400 / *1,46,600*	10,27,500 / *1,18,500*	8,13,922 / *1,38,421*

IRRIGATION—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*concld.*	Rs.	Rs.	Rs.	Rs.
D—Other Revenue Expenditure financed from Ordinary Revenues.				
(B) Navigation, Embankment and Drainage Works—*concld.*				
Total brought forward ..	14,34,000	13,90,000	11,46,000	9,52,343
Brought forward { Voted ..	12,64,000	12,43,400	10,27,500	8,13,922
Brought forward { *Charged*	*1,70,000*	*1,46,600*	*1,18,500*	*1,38,421*
Miscellaneous Expenditure.				
(Survey Works and Famine Relief Programmes).				
D-10—Establishment .. .. { Voted ..	9,500	10,600	10,000	10,556
D-10—Establishment .. .. { *Charged*	*3,800*	*4,000*	*3,700*	*3,859*
D-11—Tools and plant	900	900	900	717
D-12—Other charges	23,700	26,200	25,250	15,394
D-13—Grants-in-aid	3,04,500	13,800	2,61,700	2,950
D-14—Suspense	..	..	.	..
D-15—Grants-in-aid—Grants and subventions to scheme for rural reconstruction from Provincial revenues	5,000	..	..	..
D-16—Grants-in aid—				
(*a*) Expenses out of the grant from the Central Government for Economic Development and improvement of rural areas (voted)—				
(*i*) Minor drainage and flushing schemes	..	..	51,000	..
(*ii*) Improvement on existing village communications including existing waterways.	..	.	50,000	..
(*b*) Expenses out of grant received from public bodies for rural reconstruction scheme (voted)—				
(*i*) Minor drainage and flushing schemes	..	..	25,000	.
(*ii*) Improvement of existing village communications including existing waterways	..	..	10,000	
Expenses out of the grant from Central Government and of the local contributions received for economic development and improvement of rural areas—Grants-in-aid towards—				
(*a*) Minor drainage and flushing schemes (1st grant)	40,500	41,500	.	..
(*b*) Improvement of existing village communications including existing waterways (2nd grant)	1,30,000	1,25,000	..	
D-17—Charges in England—				
High Commissioner for India.				
Leave salaries and deputation pay .. { Voted ..	..	2,500	2,720	
Leave salaries and deputation pay .. { *Charged*	*25,240*	*46,300*	*49,680*	*833*
Sterling overseas pay .. .. { Voted .	..	..	.	..
Sterling overseas pay .. .. { *Charged*	*26,160*	*25,440*	*26,680*	..
Stores for India (Voted)	..	..	4,040	..
Other charges .. .. .. { Voted ..	..		..	..
Other charges .. .. .. { *Charged*	..	*160*	..	..
D-18—Loss or gain by exchange .. { Voted ..	..	..	..	..
D-18—Loss or gain by exchange .. { *Charged*	..	..	.	*-4*
For rounding .. .. { Voted .	-100	..	-110	..
For rounding .. .. { *Charged*	*-200*	..	*+440*	..
Total	5,69,000	2,96,400	5,21,000	34,305
Total .. .. { Voted ..	5,14,000	2,20,500	4,40,500	29,617
Total .. .. { *Charged*	*55,000*	*75,900*	*80,500*	*4,688*
Total—B—Navigation, Embankment and Drainage Works ..	20,03,000	16,86,400	16,67,000	9,86,648
Total—B—Navigation, Embankment and Drainage Works .. { Voted ..	17,78,000	14,63,900	14,68,000	8,43,539
Total—B—Navigation, Embankment and Drainage Works .. { *Charged*	*2,25,000*	*2,22,500*	*1,99,000*	*1,43,109*
Reserve for Maintenance and Repairs	1,50,000	..	1,50,000	..
Total—A—Irrigation Works	1,30,000	2,15,600	2,69,000	1,68,782
Total—A—Irrigation Works .. .. { Voted ..	1,14,000	1,98,200	2,61,000	1,23,755
Total—A—Irrigation Works .. .. { *Charged*	*16,000*	*17,400*	*8,000*	*45,027*
Total "18—Irrigation"	22,83,000	19,02,000	20,86,000	11,55,430
Total "18—Irrigation" .. .. { Voted ..	20,42,000	16,62,100	18,79,000	9,67,294
Total "18—Irrigation" .. .. { *Charged*	*2,41,000*	*2,39,900*	*2,07,000*	*1,88,136*

IRRIGATION—*concld.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD : 19—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
F—Financed from Ordinary Revenues.				
F-1—(A) Irrigation works.				
Productive (Damodar Canal)—				
F-1—(*1*) Works .. .. New works ..	..	..	..	..
Works in progress ..	..	..	..	..
F-1—(*2*) Establishment .. Voted ..	..	..	..	..
Charged	..	..	..	..
F-1—(*3*) Tools and plant	..	..	..	..
Rounding (Voted) ..	..	..	..	..
Total A—Irrigation works ..	..	..	..	..
Voted ..	..	..	..	..
Charged	..	..	..	..
F-2—(B) Navigation, Embankment and Drainage Works.				
Unproductive—				
(Calcutta and Eastern Canals, Sunderban Steamer Route, Madaripur Bhil Route and Dredger *Alexandra*, etc.)				
F-2—(*1*) Works .. .. New works ..	..	..	..	..
Works in progress ..	..	2,000	..	2,709
F-2—(*2*) Establishment .. .. Voted ..	..	700	..	1,303
Charged	..	*1,000*	..	*677*
F-2—(*3*) Tools and plant	..	100	..	227
F-2—(*4*) *Deduct*—Receipts and recoveries on capital account ..	..	800	4,000	380
F-2—(*5*) Suspense	..	..	..	..
F-2—(*6*) Charges in England (*Charged*)	..	..	..	*143*
F-2—(*7*) Loss or gain by exchange (*Charged*)	..	..	..	*—1*
F-2—(*8*) Cost of stores purchased in England	..	..	..	..
For rounding Voted ..	..	..	..	..
Charged	..	..	..	..
Total—B—Navigation, Embankment and Drainage Works ..	..	3,000	—4,000	4,678
Voted ..	..	2,000	—4,000	3,859
Charged	..	*1,000*	..	*819*
Deduct—Repayment of Capital expenditure charged to Ordinary Revenue :—				
Irrigation Works	..	..	..	..
Navigation, Embankment and Drainage Works	..	..	..	..
Net amount charged to Ordinary Revenues—				
Irrigation Works .. .. Voted ..	..	..	..	..
Charged	..	..	..	..
Navigation, Embankment and Drainage Works Voted ..	..	..	..	..
Charged	..	..	..	..
Net Total Voted ..	..	..	..	..
Charged	..	..	..	..
Total Grant No. 10 ..	..	3,000	—4,000	4,678
Voted ..	..	2,000	—4,000	3,859
Charged	..	*1,000*	..	*819*

GRANT No. 11

Interest on Ordinary Debt

(Head of Account:—22—Interest on Debt and other obligations)

Voted Rs. 5,000 *Charged Rs. 19,06,000*

Total Rs. 19,11,000

Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
A—INTEREST ON ORDINARY DEBT- RUPEE DEBT.	Rs.	Rs.	Rs.	Rs.
Interest, etc., on permanent loans (*Charged*)	*3,00,000*	..	..	..
Interest on temporary loan from Bank (*Charged*)	*3,000*	*3,000*	..	..
B—INTEREST ON UNFUNDED DEBT- STATE PROVIDENT FUNDS.				
Interest on General Provident Fund (*Charged*) ..	*15,52,000*	*14,95,000*	*15,03,000*	*14,29,273*
Interest on I. C. S. Provident Fund (*Charged*) .	*91,000*	*83,000*	*93,000*	*85,815*
Interest on I. C. S. (Non-European Members) Provident Fund (*Charged*)	*8,000*	*7,000*	*8,000*	*7,000*
Interest on Contributory Provident Fund (*Charged*)	*67,000*	*63,000*	*63,000*	*59,858*
Interest on other Miscellaneous Provident Funds (*Charged*)- -				
(i) Interest on Forest officers Provident Fund ..	*1,000*	*1,000*	*1,000*	*1,000*
(ii) Interest on non-pensionable officers Provident Fund	*1,000*	*1,000*	*6,000*	*5,000*
C—INTEREST ON OTHER OBLIGATIONS.				
Miscellaneous .. . .. **Voted** ..	**5,000**	**7,000**	**1,000**	**164**
Charged	*10,000*	*60,000*	*3,000*	*1,325*
Total Grant No. 11 .	**20,38,000**	**17,20,000**	**16,78,000**	**15,89,435**
Voted ..	**5,000**	**7,000**	**1,000**	**164**
Charged	*20,33,000*	*17,13,000*	*16,77,000*	*15,89,271*
D.—TRANSFERS TO OTHER ACCOUNTS.				
Deduct—**(1) Interest transferred to Commercial department—**				
Irrigation Department (*Charged*)	..	..	..	*—21,89,710*
Deduct— **(2) Interest portion of equated payments on account of commuted value of pensions** (*Charged*)	*—1,27,000*	*—1,36,000*	*—1,36,000*	*—1,44,074*
Total .	**—1,27,000**	**—1,36,000**	**—1,36,000**	**—23,33,784**
Total Grant No. 11 .	**19,11,000**	**15,84,000**	**15,42,000**	**—7,44,349**
Voted ..	**5,000**	**7,000**	**1,000**	**164**
Charged	*19,06,000*	*15,77,000*	*15,41,000*	*—7,44,513*

GRANT No. 12

General Administration

—General Administration

(Head of Account:—25—General Administration · —General Administration)

Voted Rs. 1,19,29,000 *Charged Rs. 39,30,000*

Total Rs. 1,58,59,000

II—Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A—Heads of Provinces (including Governor and Ministers).				
A(1)—Salary of the Governor (*Charged*)	*1,20,000*	*1,20,000*	*1,20,000*	*1,20,000*
A(2)—Sumptuary allowances of the Governor (*Charged*)	*25,000*	*25,000*	*25,000*	*25,000*
A(3)—Staff and Household of the Governor—				
A(3)-1—Pay of officers .. .. .. *Charged* ..	*94,260*	*88,500*	*94,400*	*80,330*
A(3)-2—Pay of establishment .. *Charged* ..	*1,28,400*	*1,13,400*	*1,11,400*	*1,04,906*
A(3)-3—Allowances, honoraria, etc. .. .. *Charged* ..	*29,000*	*28,800*	*30,700*	*26,691*
A(3)-4—Contingencies .. .. .. *Charged* ..	*99,490*	*1,39,800*	*1,35,237*	*1,11,523*
A(3)-5—Grants-in-aid—Contributions .. .. *Charged* ..	*3,000*	*1,800*	*1,800*	*1,504*
For rounding .. .. *Charged* ..	*+350*	..	*—37*	..
Total A(3) .. *Charged* ..	*3,54,500*	*3,72,300*	*3,73,500*	*3,24,954*
A(4)—Secretarial staff of the Governor—				
A(4)-1—Pay of officers .. .. .. *Charged* ..	*40,400*	*40,200*	*34,700*	*31,800*
A(4)-2—Pay of establishment .. .. *Charged* ..	*36,700*	*34,300*	*36,600*	*26,768*
A(4)-3—Allowances, honoraria, etc. .. .. *Charged* ..	*13,700*	*16,800*	*13,368*	*9,309*
A(4)-4—Contingencies .. .. .. *Charged* ..	*12,200*	*12,700*	*10,500*	*9,472*
For rounding .. .. *Charged* ..	..	..	*—168*	..
Total A(4) .. *Charged* ..	*1,03,000*	*1,04,000*	*95,000*	*77,349*
A(5)—Expenditure from contract allowance (*Charged*) ..	*1,00,000*	*1,00,000*	*1,00,000*	*1,00,016*
A(6)—Tour expenses (*Charged*)	*1,32,000*	*90,000*	*90,000*	*82,528*
Total (Governor) (*Charged*) A(1) to A(6) ..	*8,34,500*	*8,11,300*	*8,03,500*	*7,29,847*

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938 39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A(7)—Executive Council	Voted ..	.	..	.	11,700
	Charged ..	..	..	..	*10,692*
A(8)—Ministers—					
A(8)-1—Pay of officers	Voted .	10,000	6,500	9,840	16,000
	Charged ..	*3,66,000*	*3,33,000*	*3,36,000*	*2,96,000*
A(8)-2—Pay of establishment ..	Voted ..	15,200	14,000	11,952	9,295
A(8)-3—Allowances, honoraria, etc. ..	Voted ..	8,850	8,400	9,048	8,506
	Charged ..	*60,000*	*60,000*	*60,000*	*44,625*
A(8)-4—Contingencies	Voted ..	24,100	23,800	25,720	22,778
For rounding ..	Voted ..	+ 50	..	+440	..
	Charged ..	..	..	..	..
	Total A(8) ..	4,84,000	4,45,700	4,53,000	3,97,204
	Voted ..	58,000	52,700	57,000	58,579
	Charged ..	*4,26,000*	*3,93,000*	*3,96,000*	*3,40,625*
B. LEGISLATIVE BODIES.					
B(1) Provincial Legislative Assembly—					
B(1)-1—Pay of officers	Voted ..	4,87,600	4,85,600	4,84,000	4,10,366
	Charged	..	..		..
B(1)-2—Pay of establishment ..	Voted ..	59,040	54,400	62,000	37,868
B(1)-3—Allowances, honoraria, etc. ..	Voted ..	2,76,500	2,51,500	5,01,800	2,32,514
	Charged ..	..	..	.	..
B(1)-4—Contingencies	Voted ..	37,200	49,200	39,402	43,803
For rounding ..	Voted ..	—340	..	— 202	..
	Charged ..	..	..		..
	Total B(1) ..	8,60,000	8,40,700	10,87,000	7,24,351
	Voted ..	8,60,000	8,40,700	10,87,000	7,24,351
	Charged ..	..	..	..	..
B(2) Provincial Legislative Council—					
B(2)-1—Pay of officers	Voted .	1,67,800	1,56,200	1,63,800	1,20,083
	Charged ..	..	..	..	..
B(2)-2—Pay of establishment ..	Voted ..	18,540	16,800	13,300	7,989
B(2)-3—Allowances, honoraria, etc. ..	Voted ..	65,600	63,600	64,100	39,174
	Charged ..	..	..	..	..
B(2)-4—Contingencies	Voted	5,600	7,100	3,800	7,870
For rounding ..	Voted ..	+460	..	+ 400	..
	Charged ..	..	..	..	..
	Total B(2) ..	2,58,000	2,43,700	2,45,000	1,75,116
	Voted ..	2,58,000	2,43,700	2,45,000	1,75,116
	Charged ..	..	..	..	..
B(3)—Legislative Council Department ..	Voted ..	..	300	..	..
	Charged ..	..	..	..	*4,250*

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B(4)—Elections for Legislatures ..	Voted ..	5,10,000	13,000	20,000	1,00,0
	Charged ..	*4,000*	..	..	*16,0*
C—Secretariat and Headquarters Establishment.					
C (1)—Civil Secretariat—					
C (1)-1—Pay of officers	Voted ..	2,77,000	2,47,500	2,22,100	1,67,7
	Charged ..	*5,20,350*	*5,40,100*	*5,59,000*	*5,35,4*
C (1)-2—Pay of establishment ..	Voted ..	11,53,238	11,14,000	10,96,672	9,39,5
C (1)-3—Allowances, honoraria, etc. ..	Voted ..	59,545	67,220	57,570	45,1
	Charged ..	*44,200*	*43,900*	*40,800*	*30,7*
C (1)-4—Contract contingencies .	Voted ..	785	800	785	6
C (1)-5—Other contingencies ..	Voted ..	1,36,970	1,30,480	1,02,530	77,4
C (1)-6—Grants-in-aid, contributions, etc.	Voted ..	30,000	..	..	..
C (1)-7—Rural Development Commissioner	Voted ..	..	3,000	2,500	21,6
	Charged ..	..	..	..	*2,8*
C (1)-8—Establishment charges payable to other Governments, Departments, etc. .	Voted ..	12,500	4,000	2,200	3,9
C (1)-9—*Deduct*—Recoveries from Central Government on account of share cost of the Bengal Secretariat.	Voted ..	4,000	8,000	11,000	8,7
	Charged ..	..	*3,000*	*3,000*	*2,9*
C (1)-10—Expenses out of the grant from Central Government for economic development and improvement of rural areas—					
(i) Wireless transmission in Midnapore district. (1st grant, scheme No. 5.)		..	..	..	..
(ii) Propaganda work in the district. (1st grant, scheme No. 4.)		..	..	..	..
For rounding	Voted ..	−138	..	+353	..
	Charged ..	*−450*	..	..	..
Total C (1) ..		22,30,900	21,40,000	20,70,600	18,13,6
	Voted ..	16,66,800	15,59,000	14,73,800	12,47,4
	Charged ..	*5,64,100*	*5,81,000*	*5,96,800*	*5,66,1*
C (2)—Public Service Commission—					
C (2)-1—Pay of officers	*Charged* ..	*96,600*	*87,800*	*96,000*	*79,3*
C (2)-2—Pay of establishment	*Charged* ..	*10,000*	*8,300*	*11,120*	*1,0*
C (2)-3—Allowances, honoraria, etc.	*Charged* ..	*21,200*	*13,500*	*14,150*	*1,4*
C (2)-4—Contingencies	*Charged* ..	*10,000*	*4,500*	*7,500*	*4,4*
C (2)-5—Grants-in-aid—contribution	*Charged* ..	*2,500*	*2,500*	..	*1,7*
For rounding ..	*Charged* ..	*−300*	..	*+230*	..
Total C(2) (*Charged*) ..		*1,40,000*	*1,16,600*	*1,29,000*	*91,8*
C (3)—Board of Revenue—					
C (3)-1—Pay of officers	Voted ..	..	..	..	..
	Charged ..	*70,600*	*69,400*	*69,400*	*70,4*
C (3)-2—Pay of establishment ..	Voted ..	74,800	72,000	73,800	71,7
C (3)-3—Allowances, honoraria, etc. ..	Voted ..	2,100	1,900	2,000	1,5
	Charged ..	*3,400*	*3,100*	*5,700*	*3,2*
C (3)-4—Contract contingencies ..	Voted ..	700	800	800	1,5
C (3)-5—Other contingencies	Voted ..	2,300	2,300	2,700	2,0
For rounding ..	Voted ..	+100	..	−300	..
	Charged ..	..	..	*−100*	..
Total C (3) ..		1,54,000	1,49,500	1,54,000	1,50,4
	Voted ..	80,000	77,000	79,000	78,8
	Charged ..	*74,000*	*72,500*	*75,000*	*73,6*
C (4)—Local Fund Audit Establishment ..	Voted ..	2,83,000	2,85,000	2,86,000	2,85,0
	Charged ..	..	..	..	..

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
D—Commissioners.					
D-1—Pay of officers	Voted ..	..	1,100	1,300	27,356
	Charged ..	*1,80,000*	*1,78,000*	*1,78,700*	*1,60,297*
D-2—Pay of establishment .. .	Voted ..	1,93,340	1,92,000	1,90,800	1,87,290
D-3—Allowances, honoraria, etc. ..	Voted ..	7,300	7,300	7,200	8,494
	Charged .	*16,400*	*16,000*	*16,600*	*11,995*
D-4—Contract contingencies	Voted ..	17,600	17,600	17,600	17,171
D-5—Other contingencies	Voted ..	14,300	13,500	13,700	12,966
For rounding ..	Voted ..	+200		+200	..
	Charged ..	..	.	..	..
Total D ..		4,29,200	4,25,500	4,26,100	4,25,569
	Voted ..	2,32,800	2,31,500	2,30,800	2,53,277
	Charged ..	*1,96,400*	*1,94,000*	*1,95,300*	*1,72,292*
E—District Administration.					
E (1)—General Establishment—					
E (1)-1—Pay of officers	Voted ..	28,05,000	28,61,000	30,30,000	28,84,133
	Charged ..	*10,05,000*	*8,49,000*	*8,50,000*	*8,17,757*
E (1)-2—Pay of establishment .. .	Voted ..	19,91,617	19,76,800	19,32,804	19,21,334
	Charged ..	*24,000*	*23,000*	*24,000*	*22,340*
E (1)-3—Allowances, honoraria, etc. ..	Voted ..	6,09,900	6,22,000	6,22,250	5,99,722
	Charged ..	*1,17,100*	*1,14,600*	*1,25,600*	*1,18,592*
E (1)-4—Contract contingencies ..	Voted	3,87,000	3,82,000	3,83,000	4,08,570
	Charged .	*3,970*	*4,000*	*4,000*	*4,464*
E (1)-5—Other contingencies	Voted ..	7,44,340	8,02,600	8,02,776	9,16,378
	Charged	*11,800*	*92,900*	*6,796*	*4,336*
E (1)-6—Grants-in-aid, contributions, etc. ..	Voted ..		1,300	..	41,019
	Charged ..	*1,200*	*5,000*	*1,200*	*2,172*
E (1)-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc	Voted ..	3,000	3,000	..	31,758
E (1)-8—Losses	Voted ..	..	4,100	..	998
For rounding ..	Voted ..	+243	.	+176	.
	Charged ..	*−70*	..	*−96*	..
Total E(1) ..		76,98,100	77,35,300	76,72,500	77,10,058
	Voted ..	65,35,100	66,46,800	66,61,000	67,46,397
	Charged	*11,63,000*	*10,88,500*	*10,11,500*	*9,69,661*

II—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E(2)—Subdivisional Establishment—					
E(2)-1—Pay of establishment	Voted	6,28,312	6,11,000	6,00,000	5,96,330
	Charged	*4,368*	*3,900*	*3,800*	*3,786*
E(2)-2—Allowances, honoraria, etc.	Voted	36,000	36,000	34,000	35,810
	Charged	*700*	*600*	*500*	*566*
E(2)-3—Losses	Voted	..	..	..	301
For rounding	Voted	−312	..	..	..
	Charged	*−68*	..	*−300*	..
Total E(2)		6,69,000	6,51,500	6,38,000	6,38,793
	Voted	6,64,000	6,47,000	6,34,000	6,34,441
	Charged	*5,000*	*4,500*	*4,000*	*4,352*
E(3)—Other Establishment	Voted	2,34,400	62,500	65,300	8,38,804
	Charged	*400*	*400*	*400*	*18,380*
F—Works	Voted	..	..	..	..
	Charged	..	..	..	.
G—Miscellaneous—					
G(1)(i)—Discretionary grant by Heads of provinces, etc.	Voted	4,00,500	2,04,500	1,05,500	1,03,694
	Charged	*5,500*	*1,500*	*500*	*525*
G(1)(ii)—Discretionary grants by Heads of provinces, etc.—Expenses out of the grant from Central Government for economic development and improvement of rural areas. Discretionary grant to Commissioners and District Officers (1st grant—Scheme 13)	Voted	1,300	2,000		
G(2)—Miscellaneous	Voted	22,000	18,000	18,000	18,000
	Charged	*1,200*	*1,200*	*1,200*	*1,680*
H—Charges in England—					
A—Secretary of State for India					
A(1)—Payments to His Majesty's Exchequer towards expenses of the department of Secretary of State for India (Voted)		..	..	..	
A(2)—Other items	Voted	11,600	12,400	11,280	9,959
	Charged	*7,000*	*20,000*	*20,000*	*14,732*
A(3)—Loss or gain by exchange	Voted	..	..	..	−52
	Charged		..	..	*−232*
B—High Commissioner for India—					
B(1)—Salaries and expenses of High Commissioner's Department.	Voted	85,320	86,800	88,720	94,053
	Charged	..	..	..	..
B(2)—Other items	Voted	26,240	18,100	33,580	17,368
	Charged	*5,09,320*	*4,90,500*	*4,93,920*	*5,53,095*
B(3)—Loss or gain by exchange	Voted	..	..	..	−577
	Charged	..	..	..	*−2,895*
Total—H		6,39,480	6,27,900	6,47,480	7,15,451
	Voted	1,23,160	1,17,300	1,33,580	1,20,751
	Charged	*5,16,320*	*5,10,500*	*5,13,920*	*5,94,700*
Lump provision for reorganisation of Establishments of Commissioners', District and Subdivisional offices	Voted	..	..	1,12,000	..
For rounding	Voted	−80	..	+40	..
	Charged	*−420*	..	*−120*	..
Total Grant No. 12		1,58,59,000	1,47,56,000	1,51,35,000	1,49,81,792
	Voted	1,19,29,000	1,09,81,000	1,14,08,000	1,13,87,103
	Charged	*39,30,000*	*37,75,000*	*37,27,000*	*35,94,689*

III—Detailed Account No. 25A(1) and (2).—Salary and Sumptuary allowance of the Governor.

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs	Rs	Rs	Rs.
A(1)—Salary of the Governor (*Charged*)	*1,20,000*	*1,20,000*	*1,20,000*	*1,20,000*
A(2)—Sumptuary allowance of the Governor (*Charged*) ..	*25,000*	*25,000*	*25,000*	*25,000*

III—Detailed Account No. 25A(3).—Staff and Household of the Governor.

STAFF AND HOUSEHOLD OF THE GOVERNOR.				
Summary.				
(*a*) Military Secretary .. .. .. *Charged*	*1,14,000*	*1,02,500*	*1,13,500*	*1,03,577*
(*b*) Surgeon .. . . *Charged*	*25,500*	*29,300*	*27,000*	*12,012*
(*c*) Band .. .. *Charged*	*66,000*	*53,000*	*49,500*	*45,294*
(*d*) Bodyguard .. .. *Charged*	*1,00,000*	*1,00,000*	*96,000*	*95,816*
(*e*) Maintenance of furnishings of official residences .. *Charged*	*49,000*	*87,500*	*87,437*	*68,255*
For rounding .. *Charged*	..	..	+ 63	..
Total (*Charged*)	*3,54,500*	*3,72,300*	*3,73,500*	*3,24,954*

III—Detailed Account No. 25A(3).—Staff and Household of the Governor—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
				Rs.	Rs.	Rs.	Rs.
			(*a*) **Military Secretary** (*Charged*).				
A (3)-1—Pay of officers	1	1	Military Secretary	17,100	15,500	18,400	18,36
	5	5	Aide-de-Camp	42,300	35,000	41,800	37,63
			Total pay of officers ..	59,400	50,500	60,200	55,99
A (3)-2—Pay of establishment.	8	8	Clerks	17,000	16,200	17,000	15,61
	34	34	Servants	7,200	7,000	7,700	7,328
			Temporary establishment ..	400	400	400	398
			Total pay of establishment ..	24,600	23,600	25,100	23,340
A (3)-3—Allowances, honoraria, etc.			Travelling allowance	13,000	13,000	13,000	10,86
			Hill and Dacca allowances	3,300	3,200	3,300	2,829
			House-rent and other allowances ..	1,700	1,700	1,900	2,011
			Cost of passages granted under Superior Civil Services Rules, 1924 ..	..	..	..	..
			Total allowances, honoraria, etc. ..	18,000	17,900	18,200	15,702
A (3)-4—Contingencies.			Postage and telegram charges	1,900	1,900	1,900	1,875
			Inland transport charges of motor-cars ..	..	..	..	
			Purchase of books	..	..	..	2
			Office expenses and Miscellaneous ..	8,000	8,000	7,500	6,068
			Total contingencies ..	9,900	9,900	9,400	7,945
A (3)-5—Grants-in-aid, contributions, etc.			Contribution for passages of officers transferred to and from other Governments, Departments, etc.	1,800	600	600	600
			For rounding	+300	..	..	
			Total Military Secretary (*Charged*) ..	*1,14,000*	*1,02,500*	*1,13,500*	*1,03,577*

III—Detailed Account No. 25A(3).—Staff and Household of the Governor—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Surgeon to H. E. the Governor (*Charged*).				
1 (3)-1—*Pay of officers.*	1	1	Surgeon ..	11,400	10,200	11,400	..
	1	1	Military Assistant Surgeon including staff allowance (550) ..	6,600	11,600	6,600	6,756
			Total pay of officers ..	18,000	21,800	18,000	6,756
1 (3)-2—*Pay of establishment.*	1	1	Compounder (40–50)	600	600	600	600
	3	3	Servants (15-19)	600	600	600	594
			Total pay of establishment	1,200	1,200	1,200	1,194
1 (3)-3—*Allowances, honoraria, etc.*			Travelling allowance	2,200	2,200	2,200	673
			Hill and Dacca allowances ..	400	400	400	335
			House-rent and other allowances ..	100	100	1,700	60
			Total allowances, honoraria, etc. ..	2,700	2,700	4,300	1,068
1 (3)-4—*Contingencies.*			Medicines and hospital requirements	2,500	2,500	2,500	2,499
			Office expenses and miscellaneous	500	500	500	495
			Total contingencies ..	3,000	3,000	3,000	2,994
1 (3)-5—*Grants-in-aid, contributions, etc.*			Contribution for passages	600	600	600	..
			For rounding ..	..	.	—100	..
			Total Surgeon to H. E. the Governor (*Charged*)	*25,500*	*29,300*	*27,000*	*12,012*
			(c) Band Establishment (*Charged*).				
4 (3)-2—*Pay of establishment.*			Pay of establishment ..	66,000	53,000	49,500	45,294
			Allowances, honoraria ..				
			Contingencies				
			For rounding ..				
			Total Band Establishment (*Charged*)	*66,000*	*53,000*	*49,500*	*45,294*

III—Detailed Account No. 25A (3).—Staff and Household of the Governor—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(d) Bodyguard Establishment (*Charged*).				
A (3)-1—Pay of officers			Pay of officers	16,860	16,200	16,200	17,584
A (3)-2—Pay of establishment.			Pay of establishment ..	36,600	35,600	35,600	35,078
A (3)-3—Allowances, honoraria, etc.			Allowances	8,300	8,200	8,200	9,921
A (3)-4—Contingencies			Contingencies	37,590	39,400	35,400	32,329
A (3)-5—Grants-in-aid, contributions, etc.			Contributions for passages ..	600	600	600	904
			For rounding	+50	..	..	..
			Total—Bodyguard Establishment (*Charged*).	*1,00,000*	*1,00,000*	*96,000*	*95,816*
			(e) Maintenance of furnishings of official residences (*Charged*).				
A(3)-4—Contingencies.			Furniture and carpets	12,400	12,400	12,400	13,005
			Curtains and covers	7,500	11,000	10,937	7,172
			Other equipments	14,100	14,100	14,100	24,083
			Renewal of furniture and carpets	15,000	50,000	50,000	23,995
			Other contingent charges ..	..	..	..	..
			Total ..	49,000	87,500	87,437	68,255
			Total—Maintenance of furnishings of official residences (*Charged*) ..	*49,000*	*87,500*	*87,437*	*68,255*

III—Detailed Account No. 25A (4)—Secretarial Staff of the Governor.

	Number.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	1938-39.	1939-40.		Rs.	Rs.	Rs.	Rs.
			DETAILS.				
			Secretarial staff of the Governor (*Charged*).				
(1)-1—*Pay of officers*	1	1	Secretary	24,800	29,500*	24,200	23,200
	1	1	Assistant Secretary	15,600	10,700	10,500	8,600
			Total—Pay of officers ..	40,400	40,200	34,700	31,800
(1)-2—*Pay of establishment.*	11	11	Clerks (500 and less) ..	34,000	31,500	34,000	22,095
	11	12	Servants (30 and less) ..	2,500	2,600	2,400	2,143
			Temporary establishment ..	200	200	200	2,530
			Total—Pay of establishment ..	36,700	34,300	36,600	26,768
(1)-3—*Allowances, honoraria, etc.*			Travelling allowance ..	6,300	6,300	5,800	5,213
			Hill and Dacca allowances ..	4,000	4,000	4,000	2,425
			House-rent and other allowances ..	3,400	3,500	3,568	1,671
			Cost of passages granted under Superior Civil Services Rules, 1924	..	3,000		
			Total—Allowances, honoraria, etc.	13,700	16,800	13,368	9,309

III—Detailed Account No. 25A(4)—Secretarial Staff of the Governor.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			DETAILS.				
			Secretarial staff of the Governor (*Charged*).				
A(4)-1—Contingencies			Postage and telegram charges ..	6,700	6,700	4,500	4,960
			Subscription to the Indian News Agency telegrams	2,000	2,000	2,000	2,098
			Purchase of books	..	..	..	..
			Office expenses and miscellaneous	3,500	4,000	4,000	2,414
			Total—Contingencies ..	12,200	12,700	10,500	9,472
			For rounding	..	..	—168	..
			Total—Secretarial staff of the Governor (*charged*)	*1,03,000*	*1,04,000*	*95,000*	*77,349*

III—Detailed Account No. 25A(5)—Expenditure from contract allowance.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Charged.				
Motor-car charges, including insurance				14,384
Other contingent charges, including wages and liveries of household and other servants				85,632
Total (*Charged*) ..	*1,00,000*	*1,00,000*	*1,00,000*	*1,00,016*

III—Detailed Account No. 25A—Tour Expenses.

Heads of expenditure.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs	Rs.	Rs.	Rs.
A(6)—Tour expenses. (*Charged*).				
(*a*) *Land Tour.*				
Maintenance and repairs of camp equipment and pay of tentpitchers and camp menials				3,469
Railway freight on tents, heavy goods, horses, etc., in connection with tours				13,570
Carriage of goods and cost of special trains for carriage and heavy goods and stable between Government Houses .				4,037
Reserve accommodation for members of the Governor's family				..
Special trains and haulage of his saloon carriage .				31,484
Cart and coolie hire on tour				2,210
Cart and coolie hire during transfer between Government Houses				3,181
Saddle, horses and carriage on tour .				4,147
Payments and presents for services rendered on tour				7,780
Railway fare and carriage of household while on tour .				4,024
Railway fare and carriage of household while in transit between Government Houses				3,639
Purchase and upkeep of motor-cars and motor-lorries .. .				4,987
Miscellaneous				..
Total—Land Tour	**90,000**	**90,000**	**90,000**	**82,528**
(*b*) *River Tour.*				
(*i*) Establishment (permanent)	8,300			
(*ii*) Stores	5,500			
(*iii*) Coal	500			
(*iv*) Contingencies including haulage	15,500			
(*v*) Mooring hire	1,700			
(*vi*) Harbour Master's fees	500			
(*vii*) Annual repairs	10,000			
Total—River Tour .	**42,000**			
Total—Tour expenses (*Charged*) ..	*1,32,000*			

III—Detailed Account No. 25A(8).—Ministers.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
A(8)-1—Pay of officers.	12	12	Ministers . .. Voted ..	..	..	..	16,000
			Charged..	*3,66,000*	*3,33,000*	*3,36,000*	*2,96,000*
	1	1	Other Gazetted Officer (Voted) ..	10,000	6,500	9,840	..
			Total—Pay of officers ..	3,76,000	3,39,500	3,45,840	3,12,000
			Voted ..	10,000	6,500	9,840	16,000
			Charged..	*3,66,000*	*3,33,000*	*3,36,000*	*2,96,000*
A(8)-2—Pay of establishment.	12	12	Temporary establishment ..	5,500	5,000	2,952	500
	52	52	Servants	9,700	9,000	9,000	8,795
			Total—Pay of establishment (Voted)	15,200	14,000	11,952	9,295
A(8)-3—Allowances, honoraria, etc.			Travelling allowance .. Voted ..	7,000	7,000	7,500	7,157
			Charged..	*60,000*	*60,000*	*60,000*	*44,625*
			Hill allowance	1,000	900	1,100	989
			House-rent and other allowances ..	650	500	448	360
			Total—Allowances, honoraria, etc.	68,650	68,400	69,048	53,131
			Voted ..	8,650	8,400	9,048	8,506
			Charged..	*60,000*	*60,000*	*60,000*	*44,625*
A(8)-4—Contingencies.			Hill journey charges	..	..	20	2,068
			Purchase of books, etc. ..	2,500	2,200	2,500	..
			Office expenses and miscellaneous	21,600	21,600	23,200	20,710
			Total—Contingencies ..	24,100	23,800	25,720	22,778
			For rounding .. Voted ..	+50	..	+440	..
			Charged..	..	..	..	..
			Total Ministers . ..	**4,84,000**	**4,45,700**	**4,53,000**	**3,87,204**
			Voted ..	**58,000**	**52,700**	**57,000**	**56,579**
			Charged ..	*4,26,000*	*3,93,000*	*3,96,000*	*3,40,625*

III—Detailed Account No. 25B(1).—Provincial Legislative Assembly.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Provincial Legislative Assembly.	Rs.	Rs.	Rs.	Rs.
B(1)-1—Pay of officers.	2	2	Speaker and Deputy Speaker (Voted)	27,000	27,000	27,000	23,717
	237	237	Members (Voted) ..	4,27,000	4,25,000	4,28,000	3,67,300
	4	4	Other gazetted officers (Voted) .. (Secretary—Rs. 1,000—50/2—1,500. First Assistant Secretary—Rs. 275—850 *plus* S. P. Rs. 100 or Rs. 500—50/2—850. Second Assistant Secretary—Rs. 350—25/2—500—50/2—650. Registrar—Rs. 250—25/2—525.)	33,600	33,600	29,000	13,186
			Officer on special duty (Voted) ..	..	..	..	6,163
			Total—Pay of officers ..	4,87,600	4,85,600	4,84,000	4,10,366
B(1)-2—Pay of establishment.	42	50	Council reporters, watch and ward, caretaker and clerks.	50,640	46,500	52,000	32,365
	35	39	Servants	7,500	7,300	8,000	4,723
			Leave salaries	..	..	..	..
			Temporary establishment .	900	600	2,000	580
			Total—Pay of establishment ..	59,040	54,400	62,000	37,668
B(1)-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted .. .	2,75,000	2,50,000	5,00,000	2,31,708
			House-rent and other allowances ..	900	900	900	610
			Hill allowance ..	600	600	900	196
			Total—Allowances, honoraria, etc.	2,76,500	2,51,500	5,01,800	2,32,514
B(1)-4—Contingencies.			Postage and telegram charges ..	2,500	2,500	2,500	2,800
			Rent, rates and taxes .	1,200	1,200	1,200	1,068
			Purchase of books, etc. .	2,500	7,500	7,500	1,625
			Office expenses and Miscellaneous.	31,000	38,000	28,202	38,310
			Total—Contingencies .	37,200	49,200	39,402	43,803
			For rounding—				
			Voted	−340	..	−202	..
			Charged	..	..	..	..
			Total—Provincial Legislative Assembly.	**8,60,000**	**8,40,700**	**10,87,000**	**7,24,351**

III—Detailed Account No. 25B(2)—Provincial Legislative Council.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Provincial Legislative Council.				
B(2)-1—Pay of officers	2	2	President and Deputy President (Voted).	27,000	20,000	26,000	17,833
	62	64	Members (Voted)	1,15,200	1,09,000	1,11,600	90,023
	2	3	Other gazetted officers (Voted) .. (Secretary—Rs. 1,000—50/2—1,500. Assistant Secretary—Rs. 500—50/2—850. Registrar—Rs. 250—525.)	25,600	27,200	26,000	12,227
			Total Pay of officers ..	1,67,800	1,56,200	1,63,600	1,20,083
B(2)-2—Pay of establishment.	16	18	Clerks and watch and ward ..	15,340	13,800	10,000	1,970
	15	15	Servants	2,900	2,700	3,000	386
			Temporary establishment ..	300	300	300	5,633
			Total—Pay of establishment (Voted)	18,540	16,800	13,300	7,989
B(2)-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	65,000	63,000	63,000	38,967
			Charged	..	..	..	..
			House-rent and other allowances—				
			Voted	400	400	600	166
			Charged	..	..	..	
			Hill allowance	200	200	500	41
			Total—Allowances, honoraria, etc. ..	65,600	63,600	64,100	39,174
B(2)-4—Contingencies	..		Postage and telegram charges ..	1,000	1,000	600	150
			Rent, rates and taxes	..	..	..	..
			Purchase of books, etc. ..	500	700	500	..
			Office expenses and miscellaneous ..	4,100	5,400	2,500	7,720
			Total—Contingencies ..	5,600	7,100	3,600	7,870
			For rounding—				
			Voted	+460	..	+400	
			Charged	..	..		..
			Total—Provincial Legislative Council	**2,58,000**	**2,43,700**	**2,45,000**	**1,75,116**
			Voted ..	**2,58,000**	**2,43,700**	**2,45,000**	**1,75,116**
			Charged	..	..	..	..

III—Detailed Account No. 25C(1).—Civil Secretariat.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
C (1) Civil Secretariat.		Rs.	Rs.	Rs.	Rs.
Summary.					
Pay of officers and establishment—					
Home and Judicial Departments	Voted ..	3,41,800	3,46,600	3,49,800	3,56,864
	Charged ..	*1,26,500*	*1,45,600*	*1,74,600*	*1,72,527*
Finance Department	Voted ..	2,90,800	2,65,800	2,56,400	2,37,548
	Charged ..	*78,000*	*1,13,500*	*79,200*	*99,546*
Communications and Works and Commerce and Labour Departments.	Voted ..	..	..	..	45,880
	Charged ..	..	..	..	*64,623*
Department of Public Health and Local Self-Government.	Voted ..	1,20,700	1,22,400	1,16,900	1,05,812
	Charged ..	*33,000*	*33,000*	*33,000*	*33,000*
Revenue and Forest-Excise Department ..	Voted ..	1,23,800	1,31,500	1,14,200	1,26,134
	Charged ..	*33,000*	*38,800*	*41,300*	*39,411*
Department of Agriculture and Industries and Co-operative Credit and Rural Indebtedness.	Voted ..	..	..	..	64,936
	Charged .	..	..	..	*55,600*
Department of Agriculture and Industries ..	Voted ..	58,000	75,000	59,800	..
	Charged ..	*44,900*	*66,800*	*72,800*	..
Department of Co-operative Credit and Rural Indebtedness.	Voted .	48,000	20,800	*38,000	..
	Charged	*25,000*	*21,900*	*21,800*	..
Education Department	Voted ..	63,700	62,700	65,000	62,834
	Charged ..	*33,000*	*33,000*	*33,000*	*33,000*
Allowances, honoraria, etc., and contingencies ..	Voted ..	1,04,900	1,21,000	1,05,700	1,09,841
	Charged .	*28,400*	*34,000*	*32,500*	*28,771*
	Total .	15,53,500	16,32,400	15,94,000	16,36,316
	Voted ..	11,51,700	11,45,800	11,05,800	11,09,838
	Charged ..	*4,01,800*	*4,86,600*	*4,88,200*	*5,26,478*

III—Detailed Account No. 25C(1).—Civil Secretariat.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C (1) Civil Secretariat.					
Summary.					
Pay of officers, establishment, allowances and contingencies—					
Publicity Department	Voted	1,01,000	44,000	..	..
Department of Rural Reconstruction	Voted ..	14,000	..	..	..
	Charged ..	*43,000*	..	..	..
Department of Commerce and Labour	Voted ..	96,700	81,500	70,900	..
	Charged	*51,300*	*31,800*	*45,900*	..
Department of Communication and Works (Communication and Buildings).	Voted ..	1,29,000	1,29,600	1,28,400	..
	Charged	*34,500*	*34,000*	*35,300*	..
Department of Communication and Works (Irrigation)	Voted ..	43,000	40,100	42,300	..
	Charged	..	..	..	..
Legislative Department	Voted ..	52,900	51,000	61,200	53,011
	Charged ..	*33,500*	*31,600*	*30,400*	*39,789*
Translator's Department (Voted)		45,000	44,000	45,000	43,452
C(1)-5—Ambulance Aeroplane charges (Voted)		4,000	4,000	5,000	5,247
C(1)-7—Rural Development Commissioner ..	Voted ..	..	3,000	2,500	21,671
	Charged ..	..	..	..	*2,807*
Librarian's Department (Voted)		21,000	20,000	21,500	18,978
Establishment charges payable to other Governments, Departments, etc. (Voted).		12,500	4,000	2,200	3,967
C(1)-9—Deduct—Recoveries from the Central Government on account of share cost of the Bengal Secretariat.	Voted ..	4,000	8,000	11,000	—8,731
	Charged ..	..	*3,000*	*3,000*	*– 2,900*
C(1)-10—Expenses out of the grant from Central Government for economic development and improvement of rural areas—					
(i) wireless transmission in Midnapore District (1st grant, scheme No. 5).			..	..	..
(ii) Propaganda work in other districts (1st grant, scheme No. 4).			..	..	..
For rounding	Voted ..	..	..	..	..
	Charged ..	..	..	..	..
**Total Civil Secretariat .. .. ..

III—Detailed Account No. 25C(1).—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Home and Judicial Departments.				
1)-1—Pay of officers	1	1	Secretary (*Charged*)	*45,000*	*44,300*	*45,000*	*45,000*
			Other gazetted officers—				
	2	3	Voted	31,200	31,800	19,000	19,930
	4	3	*Charged*	*58,000*	*58,000*	*80,600*	*85,972*
			Officers on special duty—				
			Voted	6,400	10,800	17,800	8,700
			Charged	*23,500*	*43,300*	*49,000*	*41,555*
			Total Pay of officers	1,64,100	1,88,200	2,11,400	2,01,157
			Voted	37,600	42,600	36,800	28,630
			Charged	*1,26,500*	*1,45,600*	*1,74,600*	*1,72,527*
(1)-2—Pay of establishment.	150	179	Clerks (600 and less)	2,55,590	2,42,000	2,37,000	2,36,565
	41	42	Servants (32 and less)	9,220	9,000	9,240	8,819
			Temporary establishment ..	39,320	53,000	66,760	82,840
			Total—Pay of establishment (Voted)	3,04,130	3,04,000	3,13,000	3,28,224
			For rounding—				
			Voted	+70	..	..	..
			Charged	..	..	..	..
			Total—Home and Judicial Departments.	**4,68,300**	**4,92,200**	**5,24,400**	**5,29,381**
			Voted ..	**3,41,900**	**3,46,800**	**3,49,800**	**3,56,854**
			Charged ..	*1,26,500*	*1,45,600*	*1,74,600*	*1,72,527*

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Finance Department.				
C(1)-1—Pay of officers	1	1	Secretary (*Charged*)	*33,000*	*35,500*	*33,000*	*33,000*
			Other gazetted officers—				
	2	4	Voted	35,700	30,400	19,200	20,172
	2	2	*Charged*	*33,000*	*35,000*	*36,200*	*35,869*
			Officers on special duty—				
			Voted	600	4,300	..	..
			Charged	*7,000*	*43,000*	*10,000*	*30,677*
			Total—Pay of officers ..	1,14,300	1,48,200	98,400	1,19,718
			Voted ..	36,300	34,700	19,200	20,172
			Charged ..	*78,000*	*1,13,500*	*79,200*	*99,546*
C(1)-2—Pay of establishment.	117	125	Clerks (600 and less)	2,42,000	2,17,000	2,25,520	1,99,165
	24	24	Servants (32 and less) ..	6,800	6,600	6,500	5,934
			Temporary establishment ..	5,700	7,500	5,160	12,277
			Total—Pay of establishment (Voted)	2,54,500	2,31,100	2,37,180	2,17,376
			For rounding—				
			Voted	..	..	+20	..
			Charged	..	..	..	..
			Total—Finance Department ..	**3,68,800**	**3,79,300**	**3,35,800**	**3,37,094**
			Voted ..	**2,90,300**	**2,65,800**	**2,56,400**	**2,37,548**
			Charged ..	*78,000*	*1,13,500*	*79,200*	*99,546*
			Communication and Works and Commerce and Labour Departments.				
C(1)-1—Pay of officers			Secretary (*Charged*)				*30,250*
			Labour Commissioner (*Charged*) ..				..
			Other gazetted officers—				
			Voted				944
			Charged				*32,084*
			Officers on special duty—				
			Voted				..
			Charged .. .				*2,289*
			Total—Pay of officers				65,567
			Voted ..				944
			Charged ..				*64,623*
			Deduct—Amount recoverable from Irrigation Department on account of 1/5th of the salary of the Secretary, Communication and Works (*Charged*).				..
			Net—Total Pay of Officers— Voted ..				944
			Charged ..				*64,623*

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Communications and Works and Commerce and Labour Departments.				
C(1)-2—Pay of establishment.			Clerks (600 and less)				43,416
			Servants (32 and less)				1,492
			Temporary establishment ..				28
			Total—Pay of establishment (Voted)				44,936
			For rounding—				
			Voted ..				..
			Charged ..				..
			Total—Communications and Works and Commerce and Labour Departments.				1,10,503
			Voted ..				45,880
			Charged ..				*64,623*
			Department of Public Health and Local Self-Government.				
C(1)-1—Pay of officers	1	1	Secretary—				
			Charged	*33,000*	*33,000*	*33,000*	*33,000*
	3	3	Other gazetted officers (Voted) ..	39,400	39,000	36,600	28,487
			Total—Pay of officers ..	72,400	72,000	69,600	61,487
			Voted ..	39,400	39,000	36,600	28,487
			Charged ..	*33,000*	*33,000*	*33,000*	*33,000*
C(1) 2—Pay of establishment.	45	45	Clerks (500 and less) ..	69,000	68,000	71,000	68,959
	13	13	Servants (32 and less) ..	3,000	2,900	2,900	2,840
			Temporary establishment ..	9,300	12,500	6,400	5,526
			Total—Pay of establishment ..	81,300	83,400	80,300	77,325
			For rounding—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total—Department of Public Health and Local Self-Government.	1,53,700	1,55,400	1,49,900	1,38,812
			Voted	1,20,700	1,22,400	1,16,900	1,05,812
			Charged	*33,000*	*33,000*	*33,000*	*33,000*

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Revenue and Forest-Excise Departments.				
C(1)-1—Pay of officers	1	1	Secretary (*charged*)	*33,000*	*33,100*	*33,000*	*33,64*
	1	2	Other gazetted officer (voted) ..	18,000	17,200	9,700	9, 89
			Officer on special duty—				
			Voted	..	3,700	..	9,751
			Charged	..	*5,700*	*8,300*	*5,769*
			Total—Pay of officers ..	51,000	59,700	51,000	59,057
			Voted	18,000	20,900	9,700	19,646
			Charged	*33,000*	*38,800*	*41,300*	*39,411*
C(1)-2—Pay of establishment.	57	57	Clerks (600 and less)	1,00,000	1,00,000	99,000	98,085
	16	16	Servants (32 and less) ..	4,300	4,200	4,000	3,976
			Temporary establishment ..	1,500	6,400	1,500	4,427
			Total—Pay of establishment ..	1,05,800	1,10,600	1,04,500	1,06,488
			For rounding—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total—Revenue and Forest-Excise Departments.	**1,56,800**	**1,70,300**	**1,55,500**	**1,65,545**
			Voted . ..	**1,23,800**	**1,31,500**	**1,14,200**	**1,26,134**
			Charged . ..	*33,000*	*38,800*	*41,300*	*39,411*

III—Detailed Account No. 25(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals. 1937-38
				Rs.	Rs.	Rs.	Rs
			Departments of Agriculture and Industries and Co-operative Credit and Rural Indebtedness.				
25(1)-1—Pay of officers			Secretary (*charged*)			..	*33,000*
			Other gazetted officers—				
			Voted			..	7,792
			Charged			..	*22,600*
			Officers on special duty—				
			Voted			..	4,200
			Charged			..	..
			Total—Pay of officers ..			..	67,592
			Voted			..	11,992
			Charged			..	*55,600*
25(1)-2—Pay of establishment.			Clerks (500 and less)			..	49,366
			Servants (32 and less)			..	2,210
			Temporary establishment ..			..	1,367
			Total—Pay of establishment ..			..	52,943
			For rounding—				
			Voted			..	..
			Charged			..	..
			Total—Departments of Agriculture and Industries and Co-operative Credit and Rural Indebtedness.			..	**1,20,535**
			Voted			..	**64,935**
			Charged			.	*55,600*

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Department of Agriculture and Industries.				
C(1)-1—Pay of officers	1	1	Secretary (*charged*)	*33,000*	*33,000*	*33,000*	..
			Other gazetted officers—				
	1	1	Voted	8,400	8,800	8,200	..
	1	..	*Charged*	..	*2,000*	*2,000*	..
			Officers on special duty—				
			Voted	1,200	2,900	3,000	..
			Charged	*11,850*	*31,800*	*37,800*	..
			Total—Pay of officers ..	54,450	78,000	84,000	..
			Voted	9,600	11,200	11,200	..
			Charged	*44,850*	*66,800*	*72,800*	..
C(1)-2—Pay of establishment.	28	24	Clerks (500 and less)	38,000	49,400	35,000	..
	11	9	Servants (32 and less) ..	1,800	2,400	1,900	..
			Temporary establishment ..	8,398	12,000	11,660	..
			Total—Pay of establishment ..	48,198	63,800	48,560	..
			For rounding—				
			Voted	+202	..	+40	..
			Charged	*+50*	..	..	..
			Total—Department of Agriculture and Industries	**1,02,900**	**1,41,800**	**1,32,600**	..
			Voted	**58,000**	**75,000**	**59,800**	..
			Charged	*44,900*	*66,800*	*72,800*	..

III—Detailed Account No. 25C (1)—Civil Secretariat—*contd.*

mber. 1939-40.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
	Department of Co-operative Credit and Rural Indebtedness.					
	C (1)-1—Pay of officers.					
2	Other Gazetted officers ..	Voted ..	9,600	800	8,800	..
		Charged	*25,000*	*21,900*	*21,800*	..
	Total—Pay of officers		34,600	22,700	30,600	..
		Voted ..	9,600	800	8,800	..
		Charged	*25,000*	*21,900*	*21,800*	..
	C (1)-2—Pay of establishment.					
5	Clerks (40 to 600)		12,000	..	12,000	..
2	Servants (15 to 32)		500	..	500	..
	nporary establishment		26,000	20,000	16,700	..
	Total—Pay of establishment		38,500	20,000	29,200	..
	For rounding— ..	Voted ..	— 100	..	.	..
		Charged	..	..	..	..
	al Department of Co-operative Credit and Rural Indebtedness ..		**73,000**	**42,700**	**59,800**	..
		Voted ..	48,000	20,800	38,000	..
		Charged	*25,000*	*21,900*	*21,800*	

III - DETAILED ACCOUNT No. 25C(1)—CIVIL SECRETARIAT—*contd.*

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Education Department.				
C(1)-1—Pay of officers	1	1	Secretary (*charged*)	*33,000*	*33,000*	*33,000*	*33,0(*
	1	1	Other gazetted officers—				
			Voted	7,600	8,300	9,840	9,32
			Charged	..	..	..	..
			Officers on special duty—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total—Pay of officers ..	40,600	41,300	42,840	42,32
			Voted	7,600	8,300	9,840	9,32
			Charged	*33,000*	*33,000*	*33,000*	*33,00*
C(1)-2—Pay of establishment.	36	38	Clerks (500 and less)	53,000	51,400	52,000	50,772
	12	12	Servants (32 and less)	2,800	2,600	2,800	2,505
			Temporary establishment ..	300	400	300	147
			Total—Pay of establishment (voted)	56,100	54,400	55,100	53,514
			For rounding—				
			Voted	..	..	+60	
			Charged	..	..	..	..
			Total—Education Department ..	**96,700**	**95,700**	**98,000**	**95,834**
			Voted	**63,700**	**62,700**	**65,000**	**62,834**
			Charged	*33,000*	*33,000*	*33,000*	*33,000*

111—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
13—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted	29,750	40,500	32,800	29,216
			Charged	*9,000*	*15,000*	*14,300*	*9,664*
			Hill allowance	15,000	14,800	14,800	12,540
			House-rent and other allowances—				
			Voted	2,967	3,000	2,720	1,922
			Charged	*11,375*	*11,000*	*10,000*	*9,918*
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)	*8,000*	*8,000*	*8,000*	*9,189*
			For rounding—				
			Voted	17	.	+ 180	..
			Charged	+ *25*	..	+ *200*	..
			Total	**76,100**	**92,300**	**83,000**	**72,449**
			Voted	**47,700**	**58,300**	**50,500**	**43,678**
			Charged	*28,400*	*34,000*	*32,500*	*28,771*
(1)-Contingencies			Hill journey charges	200	200	200	152
			Postage and telegram charges ..	..	..	..	..
			Purchase of books and periodicals	2,500	2,500	2,500	3,550
			Rent, rates and taxes ..	600	600	600	497
			Office expenses and miscellaneous	52,750	55,000	49,500	60,765
			Secretariat Library	1,100	1,300	1,300	1,199
			Expenses out of the grant from Central Government for economic development and improvement of rural areas—				
			(*i*) Propaganda work in the districts—voted (1st grant scheme No. 4)	..	350	..	..
			(*ii*) Wireless transmission in Midnapore—voted (1st grant—scheme No. 5)	..	2,080	1,100	..
			Expenses from Provincial Revenues for wireless transmission in Midnapore (voted)	..	670	..	..
			Total Contingencies ..	57,150	62,700	55,200	66,163
			C (1)—10 (i)—Expenses out of the grant from Central Government for economic development and improvement of rural areas—Wireless transmission in Midnapur—voted (1st grant scheme No. 5).				
			C (1)—10 (ii)—Expenses out of the grant from Central Government for economic development and improvement of rural areas—Propaganda work in the districts (voted)—(1st grant scheme No. 4.)				
			For rounding (voted)	+ 50	..	..	..
			Total ..	57,200	62,700	55,200	66,163

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.	C-(1) Civil Secretariat—*contd.*	Budget, Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actual 1937-3
			Publicity Department.	Rs.	Rs.	Rs.	Rs.
C(1)-1—Pay of officers	2	3	Other gazetted officers (voted) ..	16,800	7,800	..	..
			Officers on special duty—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total—Pay of officers ..	16,800	7,800	..	..
C(1)-2—Pay of establishment.			Clerks	..	..	..	..
			Servants	..	..	..	..
			Temporary establishment ..	21,540	14,100	..	..
			Total—Pay of establishment (voted)	21,540	14,100	..	..
C(1)-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	3,200	1,700	..	
			Charged	..	..	..	
			Hill allowance	..	..	..	.
			House-rent and other allowances—				
			Voted	..	..	..	
			Charged	..	..	..	.
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	.
			Total Allowances, honoraria, etc.	3,200	1,700	..	..
C(1)-5—Contingencies			Postage and other telegram charges	..	..	..	.
			Purchase of books and periodicals	..	..	..	..
			Rent, rates and taxes	..	..	..	.
			Office expenses and miscellaneous	29,900	20,400	..	..
			Total contingencies	29,900	20,400	..	.
			Grants-in-aid, Contribution, etc. (voted)	30,000	..	..	..
			For rounding { Voted ..	—440	..	..	
			For rounding { *Charged* ..	..	..	..	.
			Total—Publicity Department	**1,01,000**	**44,000**	..	..
			Voted ..	**1,01,000**	**44,000**	..	..
			Charged	..	..	..	..

III—Detailed Account No. 25(1)—Civil Secretariat—*contd.*

Number. 1938-39.	Number. 1939-40.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		C (1) CIVIL SECRETARIAT—*contd.*		Rs.	Rs.	Rs.	Rs.
		Department of Commerce and Labour.					
		C-1(1)—Pay of officers.					
3	6	Other gazetted officers ..	Voted	29,000	17,500	15,200	..
			Charged				
1	1	Labour Commissioner (*Charged*) ..		*46,000*	*27,000*	*25,000*	..
						18,900	..
		Officer on Special duty ..	Voted	..	..	..	..
			Charged	..		..	..
		Total—Pay of officers		75,000	44,500	59,100	..
			Voted ..	29,000	17,500	15,200	..
			Charged	*46,000*	*27,000*	*43,900*	..
		C-1(2)—Pay of establishment.					
28	29	Clerks (40 to 600)		51,800	50,000	46,000	..
10	14	Servants (15 to 32)		2,500	2,000	1,800	..
		Temporary establishment		700	700	.	..
		Total—pay of establishment .. .		55,000	52,700	47,800	..
		C-1(3)—Allowances, honoraria, etc.					
		Travelling allowance ..	Voted ..	1,500	1,500	1,500	..
			Charged	*2,500*	*2,500*	*1,000*	..
		Hill allowance		800	500	500	..
		House-rent and other allowances	Voted .	400	300	300	..
			Charged	*1,200*	*400*	*1,000*	..
		Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)		*1,900*	*1,900*	..	..
		Total Allowances, honoraria, etc. .. .		8,300	7,100	4,300	..
			Voted ..	2,700	2,300	2,300	..
			Charged	*5,600*	*4,800*	*2,000*	
		C-1(5)—Contingencies.					
		Hill journey charges		..	..	100	..
		Postage and telegram charges		..	..	..	..
		Purchase of books and periodicals		1,500	1,500	1,500	..
		Rents, rates and taxes		3,000	2,500	..	..
		Office expenses and miscellaneous		5,500	5,000	4,000	..
		Total Contingencies		10,000	9,000	5,600	..
		For rounding (*Charged*)		*—300*	..	..	..
		Total Department of Commerce and Labour		1,48,600	1,13,300	1,16,800	..
			Voted ..	96,700	81,500	70,900	..
			Charged	*51,300*	*31,800*	*45,900*	..

III—Detailed Account No. 25C(1)—Civil Secretariat—

Number. 1938-39.	Number. 1939-40.	Heads of expenditure.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		C-(1)—CIVIL SECRETARIAT.				
		Department of Rural Reconstruction.				
		C-1(1)—Pay of Officers.				
	1	Director of Rural Reconstruction (*charged*) ..	*26,800*	..	..	..
	1	Assistant Director of Rural Reconstruction (*charged*) ..	*11,800*	..	..	..
	1	Other Gazetted officers (voted)	6,000	..	..	..
		Total—pay of officers ..	44,600			
		Voted ..	6,000			
		Charged	*38,600*	..	..	..
		C—1 (2)—Pay of establishment.				
		Temporary establishment	6,600	..	..	..
		C-1 (3)—Allowances, honoraria.				
		Travelling allowance—				
		Voted	800	..	..	..
		Charged	*4,600*	..	..	..
		House-rent and other allowances	120	..	..	..
		Total allowances, honoraria	5,520	..	..	..
		Voted ..	920	..	..	..
		Charged	*4,600*	..	..	..
		C-1(5)—Contingencies.				
		Office expenses and miscellaneous	850	..	..	..
		For rounding—				
		Voted	−370	..	..	..
		Charged	*−200*	..	..	..
		Total—Department of Rural Reconstruction	57,000	..	..	..
		Voted ..	14,000	..	..	..
		Charged	*43,000*	..	..	..

III.—Detailed Account No. 25C (1)—Civil Secretariat—*contd.*

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		CIVIL SECRETARIAT—*contd.*	Rs.	Rs.	Rs.	Rs.
		Department of Communications and Works—Communications and Buildings.				
		C-1(1)—Pay of officers.				
1	1	Secretary (*Charged*)	*33,000*	*33,000*	*33,000*	..
1	1	Other gazetted officers (voted) .. .	11,400	10,900	10,900	.
		Officers on special duty { Voted .	..	..	..	..
		{ *Charged*	..	..	..	..
		Total—Pay of officers	44,400	43,900	43,900	..
		Voted ..	11,400	10,900	10,900	..
		Charged	*33,000*	*33,000*	*33,000*	..
		C-1(2) Pay of establishment.				
53	53	Clerks	83,200	82,600	81,600	..
13	14	Servants	2,900	2,800	2,900	..
		Temporary establishment .. .	6,500	6,500	5,950	..
		Total—Pay of establishment .. .	92,600	91,900	90,450	..
		C-1(3)—Allowances, honoraria, etc.				
		Travelling allowance .. { Voted ..	1,000	1,000	1,000	..
		{ *Charged*	*500*	*500*	*1,000*	..
		Hill allowance	1,000	600	1,000	..
		House rent and other allowances { Voted ..	..	200		..
		{ *Charged*	*1,000*	*500*	*1,300*	..
		Cost of passage granted under Superior Civil Services Rules, 1924 (*Charged*)	..	..		..
		Total—Allowances, honoraria, etc. ..	3,500	2,800	4,300	..
		Voted ..	2,000	1,800	2,000	..
		Charged	*1,500*	*1,000*	*2,300*	..
		C-1(5)—Contingencies.				
		Hill journey charges				
		Postage and telegram charges				
		Purchase of books and periodicals .. .				
		Rent, rates and taxes				
		Office expenses and miscellaneous . ..				
		Total—Contingencies	23,000	25,000	25,000	.
		For rounding (voted)			+ 50	..
		Total—Department of Communications and Works (Communications and Buildings) ..	1,63,500	1,63,600	1,63,700	..
		Voted ..	1,29,000	1,29,600	1,28,400	..
		Charged	*34,500*	*34,000*	*35,300*	..

III.—Detailed Account No. 25C (1)—Civil Secretariat—*contd.*

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		CIVIL SECRETARIAT—*contd.*	Rs.	Rs.	Rs.	Rs.
		Department of Communications and Works (Irrigation).				
		C-1(1)—Pay of officers.				
1	1	Other gazetted officers (voted)	9,600	9,500	10,050	..
		Officers on special duty .. Voted ..	..	..	..	..
		Charged	..	..	..	..
		Total—Pay of officers	9,600	9,500	10,050	..
		Voted ..	9,600	9,500	10,050	..
		Charged	..	..	..	..
		C-1(2)—Pay of establishment.				
17	17	Clerks	25,300	24,300	24,100	..
6	6	Servants	1,400	1,400	1,350	..
		Temporary establishment	..	..	..	..
		Total—Pay of establishment	26,700	25,700	25,450	..
		C-1(3)—Allowances, honoraria, etc.				
		Travelling allowance	300	400	350	..
		Hill allowance	500	500	500	..
		House-rent and other allowances	..	..	..	..
		Total—Allowances, honoraria, etc.	800	900	850	..
		C-1(4)—Contingencies.				
		Hill journey charges	100	100	100	..
		Postage and telegram charges	..	30	30	..
		Purchase of books and periodicals	100	50	50	..
		Rents, rates and taxes	4,500	2,560	4,510	..
		Office expenses and miscellaneous	1,200	1,260	1,260	..
		Total—Contingencies ..	5,900	4,000	5,950	..
		For rounding (voted)	..	..	..	..
		Total—Department of Communications and Works (Irrigation) ..	**43,000**	**40,100**	**42,360**	..
		Voted ..	43,000	40,100	42,360	..
		Charged	..	..	..	

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Legislative Department				
1—*Pay of officers*	1	1	Secretary (*Charged*)	*20,400*	*23,000*	*24,400*	*24,442*
	1	1	Officers on special duty— Voted	..	..	..	..
			Charged	*9,000*	*4,500*	*2,000*	*13,324*
	3	3	Other gazetted officers (voted) ..	26,000	24,300	32,000	28,075
			Total—Pay of officers ..	55,400	51,800	58,400	65,841
2—*Pay of establishment.*	10	13	Clerks (600 and less)	16,400	14,500	16,052	12,555
	12	12	Servants (32 and less) ..	2,600	2,500	2,700	2,522
			Temporary establishment ..	400	2,600	3,500	3,155
			Total—Pay of establishment (voted)	19,400	19,600	22,252	18,232
3—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted	1,000	1,000	700	640
			Charged	*700*	*700*	*400*	*698*
			Hill allowance	800	600	800	651
			House-rent and other allowances—				
			Voted	200	400	100	130
			Charged	*1,700*	*1,200*	*1,400*	*957*
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*).	*1,700*	*2,200*	*2,200*	*368*
			Total Allowances, honoraria, etc.	6,100	6,100	5,600	3,444
(1).5—*Contingencies*			Postage and telegram charges ..	500	500	300	900
			Purchase of books and periodicals	3,500	3,000	3,500	2,535
			Rent, rates and taxes ..	..	..	..	..
			Office expenses and miscellaneous	1,500	1,600	1,600	1,848
			Total contingencies	5,500	5,100	5,400	5,283
			For rounding { Voted ..	..	..	—52	..
			For rounding { *Charged*	..	..	..	..
			Total—Legislative Department	**86,400**	**82,600**	**91,600**	**92,900**
			Voted ..	**52,800**	**51,000**	**61,200**	**53,911**
			Charged	*33,500*	*31,600*	*30,400*	*39,789*

III—Detailed Account No. 25C(1).—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Translator's Department.				
C(1)-1—Pay of officers.	1	1	Translator	12,000	12,000	12,000	12,670
			Leave salaries	600	..	600	..
			Total—pay of officers	12,600	12,000	12,600	12,670
C(1)-2—Pay of establishment.	17	17	Clerks (300 and less)	29,100	29,400	29,400	27,894
	6	6	Servants (21 and less) ..	1,300	1,300	1,300	1,308
			Temporary establishment ..	700	700	700	719
			Total—pay of establishment ..	31,100	31,400	31,400	29,921
C(1)-3—Allowances, honoraria, etc.			Travelling allowance	..	..	100	..
			House-rent and other allowances	200	200	200	67
			Total—allowances, honoraria, etc.	200	200	300	67
C(1)-4—Contract contingencies.			Contract contingencies ..	200	200	200	167
C (1)-5—Other contingencies.			Other contingent charges ..	600	200	300	627
			For rounding ..	+300	..	+200	..
			**Total .. .. ..

III—Detailed Account No. 25C(1)—Civil Secretariat—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Librarian's Department.				
1—*Pay of officers*	1	1	Librarian	8,400	8,000	8,000	7,800
			Leave salaries	..	.	1,300	..
			Total—Pay of officers ..	8,400	8,000	9,300	7,800
2—*Pay of establishment.*	9	9	Clerks (160 and less) ..	10,300	10,100	10,080	9,893
	3	3	Servants (15 to 19)	750	800	800	705
			Leave salaries	..	..	..	..
			Temporary establishment ..	720	400	..	..
			Total—Pay of establishment	11,770	11,300	11,480	10,598
3—*Allowances honoraria, etc.*			Travelling allowance	..	..	..	..
			House-rent and other allowances ..	25	20	20	23
			Total allowances, honoraria, etc	25	20	20	23
4—*Contract contingencies.*			Contract contingencies ..	585	600	585	469
5—*Other contingencies.*			Purchase of books and periodicals	50	50	50	69
			Other contingent charges ..	20	30	30	19
			Total other contingencies	70	80	80	88
			For rounding ..	+150	..	+35	..
			Total ..	**21,000**	**20,000**	**21,500**	**18,978**

III—Detailed Account No. 25C(2)—Public Service Commission.

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
C(2)-1—Pay of officers			**Public Service Commission** (*Charged*).				
	1	1	Chairman (3,000) ..	36,000	36,000	36,000	33,000
	2	2	Members (2,000) ..	48,000	39,800	48,000	37,933
	1	1	Secretary (1,000) ..	12,600	12,000	12,000	8,618
			Other gazetted officers ..	..	..	..	..
			Total ..	96,600	87,800	96,000	79,551
C(2)-2—Pay of establishment.	8	8	Clerks	6,500	5,500	8,480	3,180
	10	10	Servants	1,900	1,900	2,140	72
			Temporary establishment ..	1,600	900	500	1,434
			Total ..	10,000	8,300	11,120	4,686
C(2)-3—Allowances, honoraria, etc.			Travelling allowances ..	1,000	300	1,000	1,283
			Hill allowance	..	..	..	..
			House rent and other allowances ..	200	200	200	160
			Remuneration to examiners for competitive and Departmental examinations ..	20,000	13,000	12,950	..
			Cost of passage granted under the Superior Civil Service Regulations	..	..	..	..
			Total ..	21,200	13,500	14,150	1,443
C(2)-4—Contingencies			Hill journey charges ..			..	..
			Postage and telegram charges ..			..	..
			Purchase of books and periodicals ..			..	40
			Rent, rates and taxes ..			..	..
			Office expenses and miscellaneous ..			7,500	4,389
			Total ..	10,000	4,500	7,500	4,429
C(2)-5—Grants-in-aid, contribution, etc.			Contribution to the State Railway Provident Fund ..	2,500	2,500	..	1,750
			For rounding ..	−300	..	+230	..
			Total Public Service Commission (*Charged*).	*1,40,000*	*1,16,600*	*1,29,000*	*91,859*

III—Detailed Account No. 25C(3)—Board of Revenue.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
BOARD OF REVENUE.	Rs.	Rs.	Rs.	Rs.
Summary.				
(a) General establishment .. .. .. { Voted ..	60,900	60,000	58,900	58,363
Charged ..	*71,000*	*72,500*	*75,100*	*73,632*
(b) Establishment for management of private estates (voted) ..	19,000	17,000	20,400	18,473
For rounding .. .. .. { Voted ..	+ 100	..	−300	..
Charged ..	..	..	*−100*	..
Total	**1,54,000**	**1,49,500**	**1,54,000**	**1,50,468**
Voted ..	**80,000**	**77,000**	**79,000**	**76,836**
Charged ..	*74,000*	*72,500*	*75,000*	*73,632*

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			Board of Revenue.				
			(a) **General Establishment.**				
C(3)-1—*Pay of officers.*	1	1	Member (*Charged*) .. .	*15,000*	*15,000*	*15,000*	*47,212*
	1	1	Secretary (1,700—2,500) (*Charged*)	*25,600*	*21,400*	*24,400*	*23,200*
			Officer on special duty (voted) .	.	..	..	..
			Total—Pay of officers .	70,600	69,400	69,400	70,412
			Voted ..	..	..	..	..
			Charged	*70,600*	*69,100*	*69,400*	*70,412*
C(3)-2—*Pay of establishment.*	42	45	Clerks (550 and less)	52,500	50,500	48,680	45,683
	21	18	Servants (15 to 32)	4,300	4,000	4,440	3,759
			Temporary establishment ..	.	1,500	1,280	4,488
			Total—Pay of establishment ..	56,800	56,000	54,400	53,930
			Carried over ..	1,27,400	1,25,400	1,23,800	1,24,342

III—Detailed Account No. 25C(3)—Board of Revenue—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Board of Revenue—*concld.*				
			Brought forward ..	1,27,400	1,25,400	1,23,800	1,24,34
C(3)-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	700	500	700	51
			Charged	*1,200*	*900*	*1,500*	*1,06*
			Hill allowance—				
			Voted	500	500	500	59
			House-rent and other allowances—				
			Voted	400	400	300	28
			Charged	*2,200*	*2,200*	*2,200*	*2,16*
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)	..	..	*2,000*	..
			Total—Allowances, honoraria, etc.	5,000	4,500	7,200	4,611
C(3)-4—Contract contingencies.			Contract contingencies ..	700	800	800	1,500
C(3)-5—Other contingencies.			Hill journey charges	100	100	100	18
			Purchase of books, etc. ..	200	200	200	171
			Other contingent charges ..	1,500	1,500	1,900	1,350
			Total—Other contingencies ..	1,800	1,800	2,200	1,539
			Total—General establishment ..	**1,34,900**	**1,32,500**	**1,34,000**	**1,31,995**
			Voted ..	**60,900**	**60,000**	**58,900**	**58,363**
			Charged	*74,000*	*72,500*	*75,100*	*73,632*
			(*b*) **Establishment for the management of private estates.**				
C(3)-2—Pay of establishment.	7	7	Clerks	12,000	11,400	12,920	11,371
	1	1	Servant	200	200	200	228
			Temporary establishment ..	5,800	4,400	6,280	6,244
			Total—Pay of establishment ..	18,000	16,000	19,400	17,843
C(3)-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted		150	500	134
			Charged		..	..	..
			House-rent and other allowances ..		350	..	..
			Total—Allowances, honoraria, etc.	500	500	500	134
C(3)-5—Contingencies.			Office expenses and miscellaneous	500	500	500	496
			Total contingencies	500	500	500	496
			Total—Establishment for the management of private estates (voted)	**19,000**	**17,000**	**20,400**	**18,473**

III—Detailed Account No. 25C(4).—Local Fund Audit Establishment.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
Local Fund Audit Establishment.		Rs.	Rs.	Rs.	Rs.
Examiner and Assistant Examiner	Voted ..	20,900	21,100	21,000	23,581
	Charged ..	..	..	..	..
Establishment charges payable to the Central Government for the cost of the Local Fund Audit.	Voted ..	2,07,400	1,89,500	2,10,300	2,07,376
	Charged ..	..	.	.	..
Temporary establishment		..	.	..	..
Provincial Government's share of joint contingencies (Voted) ..		3,200	3,600	3,100	3,107
Leave and pension contributions	Voted ..	51,200	50,800	51,900	50,988
	Charged ..	..	.	.	..
For rounding	Voted ..	+300	.	−300	..
	Charged ..	..	.	..	..
Total ..		**2,83,000**	**2,65,000**	**2,86,000**	**2,85,052**
Voted ..		**2,83,000**	**2,65,000**	**2,86,000**	**2,85,052**
Charged ..		..	..	..	..

III—Detailed Account No. 25D—Commissioners.

COMMISSIONERS.					
Summary.					
(a) General Department	Voted ..	2,08,800	2,08,200	2,06,800	2,31,200
	Charged ..	*1,96,100*	*1,91,000*	*1,95,300*	*1,72,292*
(b) Wards Department (voted)		24,000	23,300	24,000	22,077
Total ..		**4,29,200**	**4,25,500**	**4,26,100**	**4,25,569**
Voted .		**2,32,800**	**2,31,500**	**2,30,800**	**2,53,277**
Charged ..		*1,96,400*	*1,94,000*	*1,95,300*	*1,72,292*

	Number. 1938-39.	Number. 1939-40.				
			Commissioners.			
			(a) General Department.			
1-1—*Pay of officers*	5	5	Commissioners (3,000)—			
			Voted	..	1,100	1,300	27,356
			Charged .. .	*1,80,000*	*1,78,000*	*1,78,700*	*1,60,297*
			Total	1,80,000	1,79,100	1,80,000	1,87,653
1-2—*Pay of establishment.*	146	148	Clerks (200 and less)	1,58,000	1,58,000	1,56,000	1,54,566
	57	57	Servants (14 to 19)	11,000	10,700	11,000	10,745
			Temporary establishment ..	1,640	800	1,000	504
			Total—Pay of establishment (voted)	1,70,640	1,69,500	1,68,000	1,65,815

III—Detailed Account No. 25D.—Commissioners—*concld.*

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Commissioners—*concld.*				
			(*a*) **General Department**—*concld.*				
D-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	3,600	3,600	3,600	4,949
			Charged	*15,000*	*15,000*	*15,000*	*11,024*
			House-rent and other allowances—				
			Voted	3,000	3,000	3,000	2,906
			Charged	*1,400*	*1,000*	*1,600*	*503*
			Remuneration to copyists ..	300	300	200	188
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	*468*
			Total—Allowances, honoraria, etc.	23,300	22,900	23,400	20,098
			Voted	6,900	6,900	6,800	8,103
			Charged	*16,400*	*16,000*	*16,600*	*11,995*
D-4—Contract contingencies.			Contract contingencies ..	17,600	17,600	17,600	17,171
D-5—Other contingencies.			Purchase and keep of elephants ..	..	..	..	..
			Purchase of typewriters ..	1,800	1,200	1,200	890
			Purchase of books and publications	600	600	600	588
			Rent, rates and taxes ..	8,300	8,300	8,300	8,477
			Other contingent charges ..	3,000	3,000	3,000	2,800
			Total—Contingencies ..	13,700	13,100	13,100	12,755
			For rounding—				
			Voted	—40	..	..	..
			Charged ..	..	..	..	..
			Total—General Department	**4,05,200**	**4,02,200**	**4,02,100**	**4,03,492**
			Voted	**2,08,800**	**2,08,200**	**2,06,800**	**2,31,200**
			Charged	*1,96,400*	*1,94,000*	*1,95,300*	*1,72,292*
			(*b*) **Wards Establishment.**				
D-2—Pay of establishment.	17	17	Clerks	20,000	19,300	19,600	18,563
	4	4	Servants	800	800	800	795
			Temporary establishment ..	1,900	2,400	2,400	2,117
			Total—Pay of establishment ..	22,700	22,500	22,800	21,475
D-4—Allowances, honoraria, etc.			Travelling allowance	..	..	..	..
			House-rent and other allowances ..	400	400	400	392
D-5—Contingencies			Office expenses and miscellaneous..	600	400	600	210
			For rounding	+300	..	+200	..
			Total Wards Establishment (voted)	**24,000**	**23,300**	**24,000**	**22,077**

III—Detailed Account No. 25E—District Administration.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
DISTRICT ADMINISTRATION.					
E(1)—General Establishment.					
Summary.					
(a) General Establishment	Voted ..	59,37,000	59,41,000	60,90,000	59,68,837
	Charged	*11,59,000*	*10,81,500*	*10,07,500*	*9,65,861*
(b) Landlords' Fees Establishment (voted)		2,25,000	3,39,000	4,25,000	4,21,844
(c) Treasury Establishment	Voted ..	3,73,100	3,66,800	3,46,000	3,49,716
	Charged	*4,000*	*4,000*	*4,000*	*3,800*
**Total .. .. ..

III—Detailed Account No. 25E(1)—General Establishment.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			DETAILS.				
			(a) **General Establishment**—*contd.*				
			Brought forward	38,10,000	37,10,000	38,80,000	37,01,890
			Voted ..	28,05,000	28,61,000	30,30,000	28,84,133
			Charged	*10,05,000*	*8,49,000*	*8,50,000*	*8,17,757*
E(1)-2—Pay of establishment.			Steam-launch, boat and elephant establishment—				
			Voted ..	2,500	2,000	2,704	1,759
	1,602	1,667	Clerks—				
			Voted ..	13,22,500	12,98,000	12,63,000	12,55,937
			Charged	*18,000*	*17,000*	*18,000*	*16,461*
	1,127	1,146	Servants—				
			Voted ..	2,40,000	2,35,000	2,30,000	2,26,455
			Charged	*2,500*	*2,500*	*2,500*	*2,497*
			Temporary establishment—				
			Voted ..	48,452	47,000	45,000	51,759
			Charged	..	..	..	..
			Total—Pay of establishment ..	**16,33,952**	**16,01,500**	**15,61,204**	**15,54,363**
			Voted ..	**16,13,452**	**15,82,000**	**15,40,704**	**15,35,910**
			Charged	*20,500*	*19,500*	*20,500*	*18,953*
			Carried over ..	54,43,952	53,11,500	54,41,204	52,56,758
			Voted ..	44,18,452	44,43,000	45,70,704	44,20,043
			Charged	*10,25,500*	*8,68,500*	*8,70,500*	*8,36,715*

III—Detailed Account No. 25E(1)—General Establishment—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	(a) **General Establishment**—*contd.*	Rs.	Rs.	Rs.	Rs.
	Brought forward	54,43,952	53,11,500	54,41,204	52,56,758
	Voted ..	44,18,452	44,43,000	45,70,704	44,20,043
	Charged	*10,25,500*	*8,68,500*	*8,70,500*	*8,36,715*
1(1)-2—*Allowances, honoraria, etc.*	Travelling allowance—				
	Voted ..	3,70,000	3,82,000	3,90,650	3,68,506
	Charged	*1,01,000*	*89,500*	*85,000*	*84,245*
	House-rent and other allowances—				
	Voted ..	70,000	70,000	66,000	65,667
	Charged	*4,000*	*4,000*	*4,500*	*4,387*
	Rewards for capturing dacoits—				
	Voted ..	300	300	300	..
	Charged	..	..	..	..
	Other rewards—				
	Voted ..	1,500	2,000	2,000	1,500
	Charged	..	..	..	..
	Fees for copies—				
	Voted ..	28,000	28,000	28,000	25,876
	Charged	..	..	..	..
	Remuneration to copyists—				
	Voted ..	1,35,000	1,35,000	1,30,000	1,33,685
	Charged	*800*	*800*	*800*	*760*
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	*11,000*	*20,000*	*35,000*	*28,918*
	Total—Allowances, honoraria, etc. ..	**7,21,600**	**7,31,600**	**7,42,250**	**7,13,574**
	Voted ..	**6,04,800**	**6,17,300**	**6,16,950**	**5,95,234**
	Charged	*1,16,800*	*1,14,300*	*1,25,300*	*1,18,340*
	Carried over ..	61,65,552	60,43,100	61,83,454	59,70,332
	Voted ..	50,23,252	50,60,300	51,87,654	50,15,277
	Charged	*11,42,300*	*9,82,800*	*9,95,800*	*9,55,055*

III—Detailed Account No. 25E(1)—General Establishment—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(*a*) **General Establishment**—*contd.*				
	Brought forward	61,65,552	60,43,100	61,83,454	59,70,332
	Voted ..	50,23,252	50,60,300	51,87,654	50,15,277
	Charged	*11,42,300*	*9,82,800*	*9,95,800*	*9,55,055*
E(1)-4—Contract contingencies.	Contract contingencies—				
	Voted ..	3,37,000	3,32,000	3,37,000	3,52,740
	Charged	*3,800*	*3,800*	*3,800*	*4,298*
E(1)-5—Other contingencies.	Diet and travelling allowance to witnesses—				
	Voted ..	2,75,000	2,65,000	2,70,000	2,79,760
	Charged	*800*	*1,200*	*800*	*608*
	Passage, diet and hospital expenses of wounded persons—				
	Voted ..	16,500	16,400	16,000	20,299
	Charged	..	..	..	*5*
	Law charges—				
	Voted ..	43,000	29,000	40,000	51,750
	Charged	..	..	..	..
	Fees for *post-mortem* and other examinations—				
	Voted ..	2,200	2,600	2,000	2,517
	Charged	*50*	*50*	*50*	*30*
	Purchase of tents—				
	Voted ..	6,240	4,600	4,000	3,660
	Charged	..	..	..	..
	Process-serving charges—				
	Voted ..	1,07,000	1,01,000	1,00,000	1,07,237
	Charged	..	..	..	..
	Rewards to village panchayats—				
	Voted ..	7,000	6,900	7,000	7,470
	Charged	..	..	..	..
	Rewards to private persons for capturing dacoits—				
	Voted ..	2,000	2,000	2,000	3,210
	Charged	..	..	*50*	..
	Other rewards—				
	Voted ..	..	..	..	..
	Charged	..	..	..	..
	Carried over ..	65,06,352	63,78,900	65,24,254	63,27,370
	Voted ..	53,60,252	53,92,300	55,24,654	53,68,017
	Charged	*11,46,100*	*9,86,600*	*9,99,600*	*9,59,353*

III—Detailed Account No. 25E(1)—General Establishment—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(a) General Establishment—*concld.*				
	Brought forward ..	65,06,352	63,78,900	65,24,254	63,27,370
	Voted ..	53,60,252	53,92,300	55,24,654	53,68,017
	Charged	*11,46,100*	*9,86,600*	*9,99,600*	*9,59,353*
	Liveries to peons—				
	Voted ..	3,000	3,100	3,000	3,119
	Charged	*200*	..	..	*209*
	Purchase of typewriters—				
	Voted ..	7,000	7,000	7,000	6,709
	Charged	*500*	*400*	*400*	..
	Purchase of books, etc.—				
	Voted ..	3,800	3,800	3,800	3,427
	Charged	*100*	*100*	*100*	*72*
	Rent, rates and taxes—				
	Voted ..	56,000	55,000	55,000	54,277
	Charged	*150*	*150*	*150*	*150*
	Steam-launch contingencies—				
	Voted ..	1,600	1,700	1,667	1,001
	Charged	..	..	..	..
	Other contingent charges—				
	Voted ..	38,800	42,000	43,809	38,651
	Charged	*10,000*	*91,000*	*5,246*	*3,262*
	Charges for the maintenance of boundary marks (voted).	7,000	7,000	7,000	4,381
	Charges for resumed Chowkidari Chakran lands (voted).	3,200	3,200	3,200	3,093
	Total other contingencies ..	**5,91,140**	**6,43,200**	**5,72,272**	**5,84,897**
	Voted ..	**5,79,340**	**5,50,300**	**5,65,476**	**5,80,561**
	Charged	*11,800*	*92,900*	*6,796*	*4,336*
1)-6—Grants-in-aid, ntributions, etc.	Contribution for passages, etc. (*Charged*)	*1,200*	*5,000*	*1,200*	*2,172*
	Contribution to Chowkidari Reward Fund (voted).	..	1,300	..	41,019
	Total ..	**1,200**	**6,300**	**1,200**	**43,191**
1)-7—Establishment laries recovered from her Governments, De- rtments, etc.	*Deduct*—Recoveries from District Boards on account of proportionate cost of road cess establishment (voted).	..	..	..	26,388
	Recoveries from District Boards under section 99 of the Cess Act.	3,000	3,000	..	5,371
	Total ..	**—3,000**	**—3,000**	..	**—31,759**
1)-8—Losses ..	Losses (voted)	..	100	.	999
	For rounding—				
	Voted ..	+408	..	—130	..
	Charged	*—100*	..	*—96*	..
	Total General establishment ..	**70,96,000**	**70,25,500**	**70,97,500**	**69,34,698**
	Voted ..	**59,37,000**	**59,41,000**	**60,90,000**	**59,68,837**
	Charged	*11,59,000*	*10,84,500*	*10,07,500*	*9,65,861*

III—DETAILED ACCOUNT No. 25E(1)—GENERAL ESTABLISHMENT—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(*b*) **Landlords' fees—Establishment.**				
E(1)-2—Pay of establishment.	Pay of Establishment (voted) ..	62,000	88,800	99,600	96,795
E(1)-3—Allowances, honoraria, etc.	Allowances, honoraria, etc. (voted) ..	200	200	400	127
E(1-)5—Contingencies	Other contingencies (voted) ..	1,62,800	2,50,000	3,25,000	3,24,922
	Total Landlords' fees—Establishment (voted)	**2,25,000**	**3,39,000**	**4,25,000**	**4,21,844**

III—Detailed Account No. 25E(1)—General Establishment—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(c) Treasury Establishment.				
E(1)-2—*Pay of establishment.*	270	334	Clerks—				
			Voted ..	2,65,000	2,54,000	2,40,000	2,34,878
			Charged	*3,000*	*3,000*	*3,000*	*2,910*
	148	143	Servants—				
			Voted ..	42,000	43,000	42,500	44,565
			Charged	*500*	*500*	*500*	*472*
			Temporary establishment—				
			Voted ..	9,165	9,000	10,000	9,186
			Charged	..	..	..	..
			Total—Pay of establishment ..	3,19,665	3,09,500	2,96,000	2,92,011
E(1)-3—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted ..	900	500	900	432
			Charged	..	..	..	*10*
			House-rent and other allowances—				
			Voted ..	4,000	4,000	4,000	3,929
			Charged	*300*	*300*	*300*	*242*
			Total—Allowances, honoraria, etc.	5,200	4,800	5,200	4,613
E(1)-4—*Contract contingencies.*			Contract contingencies—				
			Voted ..	50,000	50,000	46,000	55,830
			Charged	*170*	*200*	*200*	*166*
E(1)-5—*Other contingencies.*			Liveries to peons—				
			Voted ..	100	100	100	82
			Charged	..	..	..	..
			Purchase and repair of typewriters—				
			Voted ..	1,500	1,500	1,500	..
			Charged	..	..	..	..
			Purchase of books, etc.—				
			Voted ..	..	..	100	..
			Charged	..	..	..	..
			Other contingent charges—				
			Voted ..	600	700	600	814
			Charged	..	..	..	..
			Total—Contingencies ..	2,200	2,300	2,300	896
E(1)-8—*Losses* ..			Losses Voted ..	..	4,000	..	..
			For rounding—				
			Voted ..	−165	..	+300	..
			Charged	*+30*	..	..	..
			Total Treasury Establishment ..	**3,77,100**	**3,70,800**	**3,50,000**	**3,53,516**
			Voted ..	**3,73,100**	**3,66,800**	**3,46,000**	**3,48,716**
			Charged	*4,000*	*4,000*	*4,000*	*3,800*

III—Detailed Account No. 25E(2)—Subdivisional Establishment.

	Number. 1938-39.	Number. 1939-40.	Details.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Subdivisional Establishment.				
E(2)-1—Pay of establishment.	547	687	Clerks (100 and less)—				
			Voted ..	4,50,000	4,35,000	4,23,000	4,19,325
			Charged	*3,600*	*3,100*	*3,000*	*3,002*
	850	849	Servants—				
			Voted ..	1,60,416	1,58,000	1,59,000	1,58,075
			Charged	*768*	*800*	*800*	*784*
			Temporary establishment—				
			Voted ..	17,896	18,000	18,000	20,930
			Charged	..	..	..	..
			Total—Pay of establishment ..	6,32,680	6,14,900	6,03,800	6,02,116
			Voted ..	6,28,312	6,11,000	6,00,000	5,98,330
			Charged	*4,368*	*3,900*	*3,800*	*3,786*
E(2)-2—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	32,000	32,000	30,000	32,239
			Charged	*200*	*200*	*100*	*168*
			House-rent and other allowances—				
			Voted ..	4,000	4,000	4,000	3,571
			Charged	*500*	*400*	*400*	*39*
			Total—Allowances, honoraria, etc...	36,700	36,600	34,500	36,370
			Voted ..	36,000	36,000	34,000	35,810
			Charged	*700*	*600*	*500*	*560*
E(2)-3—Losses ..			Losses (Voted)	..	..	..	301
			For rounding—				
			Voted ..	−312	..	..	..
			Charged	*−68*	..	*−300*	..
			Total—Subdivisional Establishment	**6,69,000**	**6,51,500**	**6,38,000**	**6,38,793**
			Voted	**6,64,000**	**6,47,000**	**6,34,000**	**6,34,441**
			Charged	*5,000*	*4,500*	*4,000*	*4,352*

III.—Detailed Account No. 25E(3)—Other Establishment.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Other establishment.	Rs.	Rs.	Rs.	Rs.
	Summary.				
	Wards' estates establishment .. .. Voted ..	43,200	40,400	40,800	41,888
	Staging Bungalow .. .. .. Voted ..	5,300	5,300	5,300	5,170
	Charged	..	..	..	.
	Circuit House .. .. Voted ..	16,700	16,800	19,200	16,411
	Charged	*400*	*400*	*400*	*393*
	Debt Conciliation Board .. .. Voted ..	..	..	..	7,75,335
	Charged	..	..	..	*17,987*
	Rural Reconstruction .. .. Voted ..	1,69,200	..	..	..
	For rounding .. .. Voted ..	..	..	..	..
	Charged	..	..	..	..
	Total ..	**2,34,800**	**62,900**	**65,700**	**8,57,184**
	Voted ..	**2,34,400**	**62,500**	**65,300**	**8,38,804**
	Charged	*400*	*400*	*400*	*18,380*
Numbers. 1939-40.	**Other Establishment.**				
	Details.				
	(*a*) **Wards' Estates Establishment.**				
	Pay of establishment.				
33	Clerks (Rs. 150 and less) .. .. Voted ..	27,200	27,000	27,200	26,080
	Charged	..	..	..	..
10	Servants (Rs. 19 and less) .. .. Voted ..	1,900	1,800	2,000	1,858
	Charged	..	..	..	..
	Temporary establishment .. Voted ..	10,600	9,200	9,200	10,573
	Charged	..	..	..	..
	Total—Pay of establishment	39,700	38,000	38,400	38,511
	Allowances, honoraria, etc.				
	Travelling allowance .. .. Voted ..	100	100	100	75
	Charged	..	..	..	..
	House-rent and other allowances .. .. Voted ..	300	300	300	290
	Charged	..	..	..	..
	Total allowances, honoraria, etc.	400	400	400	365
	Contingencies.				
	Office expenses and miscellaneous .. .. Voted ..	3,100	2,000	2,000	3,012
	Charged	..	..	..	..
	For rounding .. .. Voted	..	..	..	..
	Charged	..	..	..	..
	Total Wards' Estates Establishment	43,200	40,400	40,800	41,888
	Voted ..	**43,200**	**40,400**	**40,800**	**41,888**
	Charged	..	..	..	..

III.—Detailed Account No. 25E(3)—Other Establishment—*contd.*

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		Other Establishment—*contd.*				
		(*b*) Staging Bungalow.				
		Contingencies—				
		Voted	5,300	5,300	5,300	5,170
		Charged	..	..	..	..
			5,300	**5,300**	**5,300**	**5,170**
		(*c*) Circuit Houses.				
		Pay of establishment—				
		Voted	600	600	600	552
		Charged	..	..	..	..
		Contract contingencies—				
		Voted	12,500	12,500	13,000	12,240
		Charged	*400*	*400*	*400*	*393*
		Other contingencies—				
		Voted	3,700	3,700	5,600	3,619
		Charged	..	..	..	..
		For rounding—				
		Voted ..	—100	..	..	..
		Charged	..	..	..	..
		Total Circuit Houses	**17,100**	**17,200**	**19,600**	**16,804**
		Voted ..	16,700	16,800	19,200	16,411
		Charged	*400*	*400*	*400*	*393*
		(*d*) Debt Conciliation Board.				
		Pay of officers .. Voted ..				1,54,290
		Pay of officers .. *Charged*				*14,928*
		Pay of establishment Voted				3,38,926
		Pay of establishment *Charged*				..
		Allowances, honoraria, etc. Voted ..				1,04,722
		Allowances, honoraria, etc. *Charged*				*3,059*
		Contingencies (Voted) ..				1,77,397
		For rounding (Voted) ..				..
		Total Debt Conciliation Board				**7,93,322**
		Voted				**7,75,335**
		Charged				*17,987*

III.—Detailed Account No. 25E(3)—Other Establishment—*concld.*

Number. 1938-39.	Number. 1939-40.	Heads of expenditure.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		E.—DISTRICT ADMINISTRATION.				
		E(3)—Other Establishment.				
		(f) Rural Reconstruction.				
		(i) Training Institute.				
		Pay of establishment—				
		Temporary establishment	500	..	..	..
		Allowances, honoraria, etc.—				
		House rent and other allowances	11,074	..	..	..
		Contingencies—				
		Purchase of books	400	..	..	..
		Rent, rates and taxes	1,800	..	..	..
		Other contingent charges	1,400	..	..	..
		Total contingencies	3,600	..	..	..
		For rounding ..	+ 26	..	..	..
		Total Training Institute (voted)	15,200	..	..	..
		(ii) Other charges.				
		Pay of officers—				
		Other gazetted officers (Rs. 250)	48,750	..	..	..
		Pay of establishment—				
		Temporary establishment	34,050	..	..	..
		Allowances, honoraria, etc.—				
		Travelling allowance	19,500	..	..	..
		House rent and other allowances	5,000	..	..	..
		Total allowances, honoraria, etc. ..	24,500	..	..	..
		Contingencies—Other contingent charges	46,600	..	..	..
		For rounding ..	+ 100	..	..	..
		Total Other charges (voted)	1,54,000	..	..	..
		Total Rural Reconstruction (voted) ..	1,69,200	..	..	..

III—Detailed Account No. 25G (1) & (2)—Discretionary Grant by Heads of Provinces, etc., and Miscellaneous.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
G(1)—(i) Discretionary grant by Heads of Provinces, etc.—					
Grant by His Excellency the Governor	Voted ..	40,000	40,000	40,000	39,687
Ministers' discretionary grant	Voted ..	15,000	15,000	15,000	13,572
Grant by Commissioners of Divisions ..	Voted ..	24,725	24,700	24,725	24,750
	Charged	*275*	*300*	*275*	*275*
Grant by District Officers—					
(a) Discretionary grant	Voted ..	25,750	25,800	25,750	25,685
	Charged	*250*	*200*	*250*	*250*
(b) Supplementary discretionary grant	Voted ..	2,95,000	99,000	..	..
	Charged	*5,000*	*1,000*	..	..
For rounding	Voted ..	+25	..	+25	..
	Charged	*−25*	..	*−25*	..
Total ..		4,06,000	2,06,000	1,06,000	1,04,219
	Voted ..	4,00,500	2,04,500	1,05,500	1,03,694
	Charged	*5,500*	*1,500*	*500*	*525*
G(1)—(ii) Discretionary grant by Heads of Provinces, etc.—Expenses out of the grant from the Central Government for economic development and improvement of rural areas—Discretionary grant to Commissioners and District Officers (1st grant, Scheme No. 13). (Voted)—					
(a) Commissioners		1,300	2,000	..	..
(b) District officers					
G (2) Miscellaneous (Voted)—					
Grants to Salvation Army for Karwal Nat Settlement (Voted) ..		22,000	18,000	18,000	18,000
Miscellaneous	Voted ..	..	..	..	..
	Charged ..	*1,200*	*1,200*	*1,200*	*1,680*
Total ..		23,200	19,200	19,200	19,680
	Voted ..	22,000	18,000	18,000	18,000
	Charged	*1,200*	*1,200*	*1,200*	*1,680*

III.—Detailed Account No. 25H—Charges in England.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs.	Rs.	Rs.
H—Charges in England.					
A—Secretary of State for India—					
1)—Payments to His Majesty's Exchequer towards expenses of the departments of Secretary of State for India		..	..	..	..
2)—Other items—					
(a) Leave salaries, outfit and voyage allowance of Governor.	Voted ..	..		..	..
	Charged	..	..	..	*44,732*
(b) Indian Civil Service Examination and Miscellaneous Expenditure			..	..	..
Leave salaries and deputation pay	Voted ..		..		..
	Charged	*7,000*	*20,000*		..
(c) Subventions to Universities for training of Indian Civil Service probationers (voted)		11,600	12,400	11,280	9,959
(d) Other charges	Voted ..	..	..		..
	Charged		..	*20,000*	..
	Total ..	18,600	32,400	31,280	54,691
	Voted	11,600	12,400	11,280	9,959
	Charged	*7,000*	*20,000*	*20,000*	*44,732*
3)—Loss or gain by exchange	Voted ..	..	..	..	—52
	Charged	..	..		*232*
B—High Commissioner for India—					
1)—Salaries and expenses of the High Commissioner's Department.—					
Share of the cost of the High Commissioner's establishment debitable to Provincial Governments.	Voted ..	85,320	86,800	88,720	94,053
	Charged	..	..		
3(2)—Other items—					
Leave salaries and deputation pay	Voted ..	26,240	18,100	33,560	17,237
	Charged	*3,20,000*	*3,08,120*	*3,06,680*	*3,26,853*
Sterling overseas pay	(*Charged*)	*1,45,400*	*1,34,080*	*1,46,680*	*1,45,623*
Stores for India	(*Charged*)		..	..	*29,393*
Other charges	Voted .	..	..	..	131
	Charged	*43,920*	*48,300*	*40,560*	*51,226*
	Total ..	6,20,880	5,95,400	6,16,200	6,64,516
	Voted ..	1,11,560	1,04,900	1,22,280	1,11,421
	Charged	*5,09,320*	*4,90,500*	*4,93,920*	*5,53,095*
3)—Loss or gain by exchange	Voted ..	.	..	..	—577
	Charged	.	..	..	*—2,895*
Total—Charges in England		**6,39,480**	**6,27,800**	**6,47,480**	**7,15,451**
	Voted ..	**1,23,160**	**1,17,300**	**1,33,560**	**1,20,751**
	Charged	*5,16,320*	*5,10,500*	*5,13,920*	*5,94,700*

GRANT No. 13

General Administration—Debt Conciliation

(Head of Account:—25—General Administration—Debt Conciliation)

Voted Rs. 21,12,000 *Charged Rs. Nil.*

Total Rs. 21,12,000

Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E(3)—Other establishment—					
	Voted ..	21,12,000	12,00,000	24,45,000	..
	Charged ..	..	*9,000*	*18,000*	..
	Total ..	21,12,000	12,09,000	24,63,000	..
Total Grant No. 13 ..		21,12,000	12,09,000	24,63,000	..
	Voted ..	21,12,000	12,00,000	24,45,000	..
	Charged ..	..	*9,000*	*18,000*	..

III.—Detailed Account No. 25E(3) -Other Establishment—Debt Conciliation.

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		Debt Conciliation Board.				
		Pay of officers—				
		Voted ..	3,15,000	2,00,000	2,52,750	..
		Charged ..	..	*7,000*	*14,000*	..
		Pay of establishment—				
		Voted ..	10,02,192	6,25,000	11,43,176	..
		Charged ..	..	..	..	..
		Allowances, honoraria, etc.—				
		Voted ..	3,02,160	1,75,000	2,70,988	..
		Charged ..	..	*2,000*	*3,600*	..
		Contingencies (Voted) ..	4,93,060	2,00,000	7,78,510	..
		For rounding—				
		Voted ..	−412		−424	..
		Charged ..	..	..	*+400*	..
		Total Debt Conciliation Board ..	21,12,000	12,09,000	24,63,000	..
		Voted ..	21,12,000	12,00,000	24,45,000	..
		Charged ..	..	*9,000*	*18,000*	..

GRANT No. 14

Administration of Justice

(Head of Account:—27—Administration of Justice)

Voted Rs. 74,09,000 *Charged Rs. 28,44,000*

Total Rs. 1,02,53,000

II—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—High Court—					
A-1—Pay of officers	**Voted**	..	..	..	(a) 16,168
	Charged	*9,61,900*	*10,10,700*	*9,70,300*	*10,21,232*
A-2—Pay of establishment	**Voted**	..	..	..	(a) 35,832
	Charged	*6,04,023*	*6,17,700*	*6,27,170*	*6,09,703*
A-3—Allowances, etc.	**Voted**	..	..	..	(a) 6,410
	Charged	*41 800*	*25,200*	*21,300*	*30,252*
A-4—Contingencies	**Voted**	..	..	..	(a) 24,848
	Charged	*1,15,500*	*1,46,000*	*1,50,501*	*1,53,255*
A-5—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. (*Charged*)		*1,10,600*	*1,12 600*	*1,08,000*	*1,08,000*
For rounding (*Charged*)		*- 123*	..	*—271*	..
Total A—High Court		**16,12,500**	**16,87,000**	**16,61,000**	**17,89,700**
	Voted	..	..	..	(a) 83,258
	Charged	*16,12,500*	*16,87,000*	*16,61,000*	*17,06,442*
B—Official Receiver, Calcutta—					
B-1—Pay of officers (voted)		**13,200**	..	..	..
B-2—Pay of Establishment (voted)		**29,000**	..	..	..
B-3—Allowances, honoraria, etc. (voted)		..	..	..	..
B-4—Contingencies (voted)		**12,150**	..	..	..
For rounding		**- 350**	..	..	..
Total		**45,000**	..	..	..

(a) On account of Official Assignee.

HEAD OF ACCOUNT No. 27.—ADMINISTRATION OF JUSTICE—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C—Official Assignee—					
C-1—Pay of officers	Voted ..	18,000	16,800	16,800	..
	Charged	..	..	..	..
C-2—Pay of establishment ..	Voted ..	39,600	38,600	38,100	..
	Charged	.	.	..	..
C-3—Allowances, etc.	Voted ..	1,000	600	1,200	..
	Charged	..	..	..	..
C-4—Contingencies	Voted ..	32,500	25,500	32,300	..
For rounding	Voted ..	—100	..	400	..
	Charged	..	.	..	..
Total C—Official Assignee ..		91,000	81,500	88,000	(*a*)
	Voted ..	91,000	81,500	88,000	..
	Charged	..	..		..
D—Law officers—					
D-1—Pay of officers	Voted .	1,31,900	1,30,200	1,42,200	1,30,378
	Charged	*60,000*	*57,000*	*60,000*	*58,484*
D-2—Pay of establishment	Voted .	30,380	29,700	31,900	31,551
	Charged	*5,200*	*5,200*	*5,200*	*5,176*
D-3—Allowances, etc.	Voted	1,74,600	1,74,500	1,68,300	1,68,320
	Charged	*10,100*	*10,300*	*10,100*	*2,899*
D-4—Contingencies	Voted ..	1,80,000	1,58,000	1,76,470	1,64,462
	Charged	*200*	*200*	*200*	*164*
D-5—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted ..	12,000	6,900	17,900	17,900
	Charged	*1,800*	*700*	*2,300*	*2,300*
For rounding	Voted ..	—380	..	70	..
	Charged	..		*100*	..
Total D—Law officers		5,78,500	5,57,500	5,74,500	5,41,234
	Voted ..	5,04,500	4,85,500	5,06,900	4,76,811
	Charged	*74,000*	*72,000*	*73,600*	*64,423*

(*a*) Actuals shown under "High Court".

HEAD OF ACCOUNT No. 27.—ADMINISTRATION OF JUSTICE—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E—Administrator-General and Official Trustee—					
E-1—Pay of officers	Voted ..	43,200	40,000	42,600	41,645
	Charged	..	..	..	..
E-2—Pay of establishment	Voted ..	1,06,800	1,05,800	1,03,900	1,03,744
	Charged	..	..	..	..
E-3—Allowances, etc.	Voted ..	200	200	200	203
	Charged	..	..	..	..
E-4—Contingencies	Voted ..	..	..	..	..
	Charged	..	..	..	..
For rounding ..	Voted ..	−200	..	+300	..
	Charged	..	..	..	..
Total E—Administrator-General and Official Trustee ..		1,50,000	1,46,000	1,47,000	1,45,592
	Voted ..	1,50,000	1,46,000	1,47,000	1,45,592
	Charged	..	..	..	..
F—Coroner's Court—					
F-1—Pay of officers (Voted)		3,600	3,600	3,600	3,600
F-2—Pay of establishment (Voted)		1,346	1,200	1,330	1,128
F-3—Allowances, etc. (Voted)		832	1,300	792	670
F-4—Contingencies (Voted)		400	400	400	337
For rounding (Voted)		−78	..	−122	..
Total F—Coroner's Court		6,100	6,500	6,000	5,735
	Voted ..	6,100	6,500	6,000	5,735
	Charged	..	..	..	..
G—Presidency Magistrates' Courts—					
G-1—Pay of officers	Voted ..	75,200	80,700	74,900	83,032
	Charged	*18,900*	*18,000*	*18,000*	*18,210*
G-2—Pay of establishment	Voted ..	83,240	81,100	83,120	79,250
	Charged	..	..	..	..
G-3—Allowances, etc.	Voted ..	7,420	7,700	8,120	7,852
	Charged	*2,100*	*2,200*	*1,600*	*1,324*
G-4—Contract Contingencies	Voted ..	6,000	5,900	5,900	5,970
	Charged	..	..	..	..
G-5—Other contingencies	Voted ..	33,070	30,100	33,120	30,226
	Charged	..	..	..	..
G-6—*Deduct*—Establishment charges receverable from other Governments, Departments, etc.	Voted ..	..	..	..	48,342
	Charged	..	..	..	..
For rounding ..	Voted ..	+70	..	−160	..
	Charged	..	..	+400	..
Total G—Presidency Magistrates' Courts ..		2,26,000	2,25,700	2,25,000	1,77,522
	Voted ..	2,05,000	2,05,500	2,05,000	1,57,988
	Charged	*21,000*	*20,200*	*20,000*	*19,534*

HEAD OF ACCOUNT No. 27.—ADMINISTRATION OF JUSTICE—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
H—Civil and Sessions Courts—					
H-1—Pay of officers	Voted	18,68,000	20,23,000	21,77,000	21,73,554
	Charged	*8,20,400*	*6,31,100*	*5,17,600*	*5,36,625*
H-2—Pay of establishment	Voted	32,52,800	32,32,200	32,93,020	32,42,684
	Charged	..	..	.	..
H-3—Allowances, etc.	Voted	3,77,540	3,75,300	3,84,200	3,74,353
	Charged	*31,340*	*21,400*	*34,600*	*28,802* + *228*
H-4—Contract contingencies	Voted	2,30,000	2,18,500	2,30,000	2,28,757
	Charged	..	..	..	..
H-5—Other contingencies	Voted	3,76,542	3,55,000	3,77,900	3,61,843
	Charged	..	..	..	..
H-6—Grants-in-aid, contributions, etc. (*Charged*)		..	..	.	..
For rounding	Voted	+ 118	..	- 120	..
	Charged	+ *260*	..	*200*	..
Total H—Civil and Sessions Courts ..		69,57,000	68,62,500	70,14,000	69,46,818 + 228
	Voted	61,05,000	62,04,000	64,62,000	63,81,191
	Charged	*8,52,000*	*6,58,500*	*5,52,000*	*5,65,427* + *228*
—Courts of Small Causes—					
I-1—Pay of officers	Voted	1,16,700	1,13,100	1,10,245	1,08,312
	Charged	..	..	..	..
I-2—Pay of establishment	Voted	1,25,000	1,29,500	1,26,880	1,30,972
	Charged	.		..	..
I-3—Allowances, etc.	Voted	1,300	1,400	1,600	1,519
	Charged	..	.	.	..
I-4—Contract contingencies	Voted	1,450	1,400	1,400	1,496
	Charged	.	.	..	..
I-5—Other contingencies	Voted	17,200	17,200	17,300	23,198
	Charged	..	..	..	..
For rounding	Voted	—50	..	—425	..
	Charged	..	..	.	..
Total I—Courts of Small Causes ..		2,61,600	2,62,600	2,57,000	2,65,497
	Voted	2,61,600	2,62,600	2,57,000	2,65,497
	Charged	..	..	.	..
—Criminal Courts—					
J-2—Pay of establishment (Voted)		5,800	5,500	5,700	5,836
J-3—Allowances, etc. (Voted)		340	300	390	323
J-4—Contingencies	Voted	5,400	5,100	5,700	5,061
	Charged	*20*	..	.	..
For rounding (Voted)		—40	..	+ 210	..
Total J—Criminal Courts ..		11,520	10,900	12,000	11,220
	Voted	11,500	10,900	12,000	11,220
	Charged	*20*	..	..	..

HEAD OF ACCOUNT NO. 27.—ADMINISTRATION OF JUSTICE—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
K—Pleadership and Muktearship Examination charges—					
K-1—Pay of officers (Voted)		1,200	1,200	1,200	1,200
K-2—Pay of establishment (Voted)		2,000	2,000	2,000	1,956
K-3—Allowances, etc. (Voted)		24	..	24	24
K-4—Contingencies (Voted)		4,000	4,100	4,400	4,172
For rounding (Voted)		−24	..	+376	..
Total K—Pleadership and Muktearship Examination charges ..		7,200	7,300	8,000	7,352
	Voted ..	7,200	7,300	8,000	7,352
	Charged	..	..	..	..
L—Charges in England	Voted ..	22,580	17,200	28,100	11,284
	Charged	*2,84,620*	*2,56,300*	*2,57,400*	*2,67,798* 228
M—Loss or gain by exchange	Voted ..	..	..	..	−59
	Charged	..	..	..	*−1,404*
For rounding	Voted ..	−480	..	..	..
	Charged	*−40*	..	..	..
Total Grant No 14		1,02,53,000	1,01,21,000	1,02,78,000	1,01,68,068
	Voted ..	74,09,000	74,27,000	77,14,000	75,45,849
	Charged	*28,44,000*	*26,94,000*	*25,64,000*	*26,22,220*

III.—DETAILED ACCOUNT NO. 27A—HIGH COURT.

SUMMARY.					
Judges (*Charged*)		*7,40,000*	*7,76,500*	*7,46,500*	*7,91,573*
Original Side—					
Registrar (*Charged*)		*4,76,300*	*4,67,000*	*4,61,000*	*4,57,755*
Official Receiver (*Charged*)			*54,000*	*42,300*	*19,875*
Official Assignee	Voted ..	..	..	..	83,258
	Charged	..	..	..	..
Appellate Side—					
Registrar (*Charged*)		*4,81,300*	*4,76,500*	*4,94,000*	*4,89,631*
Reporters (*Charged*)		*25,600*	*25,600*	*25,600*	*25,600*
Deduct—**Establishment charges recoverable from other Governments, Departments, etc., of share cost of the High Court, payable by the Assam Government** (*Charged*).		*1,10,600*	*1,12,600*	*1,08,000*	*1,08,000*
For rounding (*Charged*) ..		*−100*	..	*−400*	..
	Total	16,12,500	16,87,000	16,61,000	17,89,700
	Voted ..		..	..	83,258
	Charged	*16,12,500*	*16,87,000*	*16,61,000*	*17,06,442*

III—Detailed Account No. 27A—High Court—*contd.*

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			(1) Judges.	Rs.	Rs.	Rs.	Rs.
A-1—Pay of officers	18	18	Judges, (6,000 and less) ..	*7,32,000*	*7,71,000*	*7,40,000*	*7,87,760*
A-3—Allowances, honoraria, etc.			Cost of passages under the Superior Civil Services Rules, 1924 .	*2,000*	*300*	*2,000*	..
			Cost of passages granted to non-Indian Civil Service High Court Judges	*2,000*	*200*	*2,000*	..
			Travelling allowance	*4,000*	*5,000*	*2,500*	*3,813*
			Total .	*8,000*	*5,500*	*6,500*	*3,813*
			Total Judges ..	**7,40,000**	**7,76,500**	**7,46,500**	**7,91,573**
			Voted ..	..	..	..	..
			Charged .	*7,40,000*	*7,76,500*	*7,46,500*	*7,91,573*
			ORIGINAL SIDE.				
			(2) Registrar.				
A-1—Pay of officers	9	9	Registrar, Deputy and Assistant Registrars (1,800 and less) ..	*83,600*	*80,000*	*73,800*	*86,447*
	2	2	Official and Assistant Official Referees, 1(1,800), 1 (760—1,000)	*33,600*	*33,000*	*33,600*	*29,749*
	2	2	Clerk to the Chief Justice and Clerk of the Crown, 1 (600—30—750), 1 (700)	*15,800*	*16,000*	*15,600*	*13,363*
			Special Officer	*900*	*4,800*	*900*	..
			Leave salaries of officers ..	*2,000*	..	*5,000*	*1,413*
			Total .	*1,35,900*	*1,33,800*	*1,28,900*	*1,30,972*
A-2—Pay of establishment.	10	10	Interpreters and Translators (500 and less)	*39,700*	*38,400*	*38,400*	*37,518*
	140	142	Assistants (300 and less) ..	*1,98,540*	*1,92,000*	*1,93,000*	*1,87,948*
	64	64	Servants (35 and less) .	*14,700*	*15,000*	*14,500*	*14,639*
			Temporary establishment ..	*13,643*	*17,900*	*14,800*	*14,373*
			Total	*2,66,583*	*2,63,300*	*2,60,700*	*2,54,478*
A-3—Allowances, honoraria, etc.			Travelling allowance ..	*100*	*300*	*100*	..
			House-rent and other allowances .	*1,400*	*200*	*1,400*	*369*
			Remuneration to copyists ..	*32,000*	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924 ..	..	..	..	..
			Cost of passages granted under rules applicable to non-superior officers of non-Asiatic domicile under Central Government ..	..	*1,000*	..	..
			Total ..	*33,500*	*1,500*	*1,500*	*369*
A-4—Contingencies			Customs duty on imported stores	..	..	..	..
			Miscellaneous charges	..	..	..	..
			Postage and telegram charges ..	*500*	*500*	*500*	*400*
			Rents, rates and taxes ..	*21,500*	*21,500*	*21,500*	*21,473*
			Sessions expenses ..	*4,000*	*4,100*	*4,500*	*3,994*
			Office expenses and miscellaneous ..	*14,000*	*42,000*	*43,000*	*45,740*
			Purchase of books ..	*300*	*300*	*300*	*333*
			Total ..	*40,300*	*68,400*	*69,800*	*71,940*
			For rounding	*+17*	..	*+100*	..
			Total Registrar ..	**4,76,300**	**4,67,000**	**4,61,000**	**4,57,759**
			Voted ..	..	..	..	..
			Charged ..	*4,76,300*	*4,67,000*	*4,61,000*	*4,57,759*

III—Detailed Account No. 27A—High Court—*contd.*

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Official Receiver.	Rs.	Rs.	Rs.	Rs.
A-1—Pay of officers	1		Receiver (700) ..	..	*11,900*	*8,400*	*8,400*
A-2—Pay of establishment.	11		Clerks (300 and less) ..	..	*15,000*	*13,000*	*9,223*
	4		Servants (27 and less) ..	..	*1,000*	*900*	*743*
			Total ..	..	*16,000*	*13,900*	*9,966*
A-3—Allowances, honoraria, etc.			Receiver's commission ..	..	*16,700*	*11,500*	*24,181*
A-4—Contingencies			Office expenses and miscellaneous ..	..	*1,600*	*500*	*1,960*
			Purchase of books ..	..	*50*	*50*	..
			Rents, rates and taxes ..	..	*7,500*	*8,000*	*5,369*
			Postage and telegram charges ..	..	*250*	..	..
			Total ..	..	*9,400*	*8,550*	*7,329*
			For rounding ..	..	..	*—50*	..
			Total Official Receiver ..	..	**54,000**	**42,300**	**49,879**
			Voted ..	..	..	..	..
			Charged ..	..	*54,000*	*42,300*	*49,879*
			(3) APPELLATE SIDE.				
			Registrar.				
A-1—Pay of officers	6	6	Registrar and other gazetted officers, 1 (1,000—2,000), 1 (1,000), 1 (500—40—700), 1 (400—25—450), 1 (540+duty allowance 100) ..	*68,800*	*70,000*	*67,500*	*70,100*
			Leave salaries	*1,200*	..	*1,500*	..
			Total ..	*70,000*	*70,000*	*69,000*	*70,100*
A-2—Pay of establishment.	8	8	Interpreters and Translators (300 and less)	*22,800*	*22,000*	*23,500*	*23,468*
	200	197	Assistants (540 and less) ..	*2,62,000*	*2,58,000*	*2,68,370*	*2,60,679*
	168	168	Servants (32 and less) ..	*38,000*	*37,000*	*38,100*	*36,186*
			Temporary establishment ..	*13,240*	*20,000*	*21,200*	*23,210*
			Total ..	*3,36,040*	*3,37,000*	*3,51,170*	*3,43,843*
A-3—Allowances, honoraria, etc.			Travelling allowance	*100*	*200*	*100*	*563*
			House-rent and other allowances	*200*	*900*	*1,700*	*1,323*
			Compensation for dearness of food	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924 ..	..	*400*	..	..
			Cost of passages of non-Superior Officers	..	..	..	.
			Total ..	*300*	*1,500*	*1,800*	*1,886*
A-4—Contingencies			Customs duty on imported stores.	..	..	..	..
			Copying charges	*35,000*	*32,000*	*35,000*	*33,788*
			Postage and telegram charges ..	*8,000*	*8,000*	*8,000*	*8,350*
			Purchase of books, etc. ..	*4,000*	*4,000*	*4,000*	*3,796*
			Office expenses and miscellaneous	*28,000*	*24,000*	*25,000*	*27,856*
			Other charges	..	..	..	*12*
			Total ..	*75,000*	*68,000*	*72,000*	*73,802*
			For rounding	*—40*	..	*+30*	..
			Total Registrar ..	**4,81,300**	**4,76,500**	**4,94,000**	**4,89,631**
			Voted ..	..	..	..	..
			Charged ..	*4,81,300*	*4,76,500*	*4,94,000*	*4,89,631*

III—Detailed Account No. 27A—High Court—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs	Rs.
			Reporters.				
4-1—Pay of officers	8	8	Law Reporters, 1 (600), 7 (200)	*24,000*	*24,000*	*24,000*	*24,000*
4-2—Pay of establishment.	1	1	Clerk (100)	*1,200*	*1,200*	*1,200*	*1,200*
	1	1	Servant (18) .. .	*200*	*200*	*200*	*216*
			Total ..	*1,400*	*1,400*	*1,400*	*1,416*
4-3—Allowances, honoraria, etc.			Compensation for dearness of food	..	..	..	..
4-4—Contingencies			Office expenses and miscellaneous	*150*	*100*	*100*	*118*
			Purchase of books .. .	*50*	*100*	*51*	*66*
			Total ..	*200*	*200*	*151*	*184*
			For rounding	..	..	+49	..
			Total Reporters .	**25,600**	**25,600**	**25,600**	**25,600**
			Voted ..	.	..	..	..
			Charged ..	*25,600*	*25,600*	*25,600*	*25,600*

III—Detailed Account No. 27B Official Receiver, Calcutta.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs	Rs	Rs.
			B. Official Receiver, Calcutta.				
B-1—Pay of officers		1	Receiver (1,100– 1,400) .	13,200	.	..	.
B-2—Pay of establishment.		16	Clerks (300 and less)	19,000		...	
		4	Servants (27 and less) ..	1,000	..	...	..
			Total ..	20,000		..	..
B-3—Allowances, honoraria, etc.			House-rent and other allowances	..	..	..	..
			Receiver's Commission	..	..	..	..
			Total .	..	..	..	..
B-4—Contingencies..			Office expenses and miscellaneous	3,000		..	..
			Posts and telegram charges .	300	.	..	..
			Purchase of books, etc.	50	..	..	..
			Rents, rates and taxes ..	8,800	.	..	..
			Total ..	12,150	..	..	..
			For rounding ..	–350		..	..
			Total Official Receiver, Calcutta (Voted)	**45,000**	..	..	..

III—Detailed Accounts Nos. 27 C and D.—Official Assignee and Law Officers.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939 40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			C—Official Assignee.	Rs.	Rs.	Rs.	Rs.
C-1—Pay of officers	1	1	Official Assignee and Deputy Official Assignee	18,000	16,800	16,800	..
C-2—Pay of establishment.	32	32	Clerks	36,000	35,200	34,400	..
	19	19	Servants	3,600	3,400	3,700	..
			Total ..	39,600	38,600	38,100	..
C-3—Allowances, honoraria, etc.			Travelling allowance ..	..	100	200	..
			House-rent and other allowances ..	1,000	500	1,000	..
			Total ..	1,000	600	1,200	..
C-4—Contingencies ..			Postage and telegram charges ..	100	100	100	.
			Purchase of books	200	200	200	
			Rents, rates and taxes ..	19,200	19,200	19,000	
			Law charges ..	8,000	1,000	8,000	..
			Office expenses and miscellaneous	5,000	5,000	5,000	
			Total ..	32,500	25,500	32,300	..
			For rounding	— 100	..	—400	..
			Total ..	**91,000**	**81,500**	**88,000**	(a)
			Voted ..	**91,000**	**81,500**	**88,000**	..
			Charged ..	..	..	..	..
			D—Law Officers.				
			SUMMARY.				
(1) English Law Officers			**Voted** ..	**45,500**	**45,500**	**45,500**	**46,35**
			Charged	*29,200*	*29,200*	*29,200*	*30,17*
(2) Legal Remembrancer			**Voted** ..	**1,61,700**	**1,49,000**	**1,77,700**	**1,49,02**
			Charged	*46,400*	*43,300*	*46,500*	*36,38*
(3) Mufassal establishment			**Voted** ..	**3,09,300**	**2,97,900**	**2,95,600**	**2,99,32**
			Charged	*200*	*200*	*200*	*16*
Deduct—**Recoveries from other Governments for services rendered by the Law Officers of Bengal—**							
Central Government (Voted)				**4,000**	**4,000**	**4,000**	**4,00**
Assam Government			**Voted** ..	**8,000**	**2,900**	**13,900**	**13,90**
			Charged	*1,800*	*700*	*2,300*	*2,30*
			Total ..	**5,78,500**	**5,57,500**	**5,74,500**	**5,41,23**
			Voted ..	**5,04,500**	**4,85,500**	**5,00,900**	**4,76,81**
			Charged	*74,000*	*72,000*	*73,600*	*64,42*

(a) Actuals shown under High Court.

III—Detailed Account No. 27D—Law Officers—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			DETAILS.				
			(1) English Law Officers.				
D-1—*Pay of officers*	1	1	Advocate-General (2,000) (*Charged*)	*24,000*	*24,000*	*24,000*	*25,000*
	1	1	Standing Counsel (1,000) (voted) ..	12,000	12,000	12,000	12,000
	1	1	Solicitor to Government (2,600) (voted) ..	31,200	31,200	31,200	32,100
			Total ..	67,200	67,200	67,200	69,100
			Voted ..	43,200	43,200	43,200	44,100
			Charged ..	*24,000*	*24,000*	*24,000*	*25,000*
D-2—*Pay of establishment.*			Allowance of Advocate-General (*Charged*)	*5,200*	*5,200*	*5,200*	*5,176*
D-3—*Allowances, honoraria, etc.*			House-rent and other allowances ..	1,900	1,900	1,900	1,881
D-4—*Contingencies*			Customs duty on imported stores ..	..	..	..	..
			Miscellaneous charges ..	..	..	..	..
			Rents, rates and taxes ..	..	..	..	..
			Postage and telegram charges ..	100	100	70	82
			Purchase of books ..	200	200	200	220
			Office expenses and miscellaneous	100	100	100	74
			Total ..	400	400	370	376
			For rounding Voted ..	..	..	+30	..
			For rounding *Charged* ..	..	..	..	..
			Total English Law Officers	**74,700**	**74,700**	**74,700**	**76,533**
			Voted ..	**45,500**	**45,500**	**45,500**	**46,357**
			Charged	*29,200*	*29,200*	*29,200*	*30,176*
			(2) Legal Remembrancer.				
D-1—*Pay of officers*	1	1	Legal Remembrancer (3,000) Voted ..	..	..	..	—
			Charged ..	*36,000*	*33,000*	*36,000*	*33,484*
	6	6	Other officers, 1 (2,200), 1 (1,200—100—2—1,600), 1(600—1,200), 1 (500), 1(300), 1(150).	54,800	53,700	67,000	54,095
			Leave salaries ..	..	..	..	..
			Total ..	90,800	86,700	1,03,000	87,579
D-2—*Pay of establishment.*	17	19	Clerks (400 and less) ..	19,580	19,000	*21,100	21,778
	16	16	Servants (21 and less) ..	3,200	3,200	3,200	3,200
			Temporary establishment ..	..	900	..	..
			Leave salaries	1,000	..	1,000	..
			Total ..	23,780	23,100	25,300	24,978
D-3—*Allowances, honoraria, etc.*			Travelling allowance— Voted ..	300	300	500	209
			Charged ..	*400*	*300*	*400*	*493*
			Hill allowance	300	200	300	198
			House-rent and other allowances— Voted ..	100	100	100	120
			Charged ..	..	..	..	*26*
			Compensation for dearness of food	..	..	..	—
			Fees to pleaders— Voted ..	25,000	25,000	25,000	21,771
			Charged ..	*10,000*	*10,000*	*10,000*	*2,380*
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
			Total ..	36,100	35,900	36,300	25,197
			Voted ..	**25,700**	**25,600**	**25,900**	**22,298**
			Charged ..	*10,400*	*10,300*	*10,400*	*2,899*

III—Detailed Account No. 27D—Law Officers—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
D-4—Contingencies ..			Fees to pleaders (other than Government servants) ..	28,000	28,000	28,000	28,939
			Customs duty on imported stores ..	..	..	..	..
			Charges for conducting law suits ..	26,000	15,000	28,000	14,474
			Other charges	..	..	..	..
			Postage and telegram charges ..	700	700	700	700
			Purchase of books, etc. ..	600	600	600	784
			Rents, rates and taxes ..	..	..	..	..
			Office expenses and miscellaneous ..	2,300	2,300	2,300	2,759
			Total ..	57,600	46,600	59,600	47,656
			For rounding—				
			Voted ..	−180		−100	..
			Charged ..	..		+100	..
			Total—Legal Remembrancer ..	**2,06,100**	**1,92,300**	**2,24,200**	**1,85,410**
			Voted ..	**1,61,700**	**1,49,000**	**1,77,700**	**1,49,027**
			Charged ..	*46,400*	*43,300*	*46,500*	*36,383*
			(3) Mufassal Establishment.				
D-1—Pay of officers	44	44	Government Pleaders and Public Prosecutors (100 and less)—				
			Voted ..	33,900	33,300	32,000	32,183
			Charged ..	..	..	..	..
D-2—Pay of establishment.			Allowances of Government Pleaders—				
			Voted ..	6,600	6,600	6,600	6,57
			Charged ..	..	..	..	..
D-3—Allowances, honoraria, etc.			Travelling allowance ..			500	..
			Fees to pleaders in criminal cases—				
			Voted ..	1,37,000	1,37,000	1,30,000	1,34,99
			Charged ..	..	..	..	..
			Fees to pleaders in civil suits ..	10,000	10,000	10,000	9,14
			Fees to pleaders for the defence of paupers in murder cases ..	..	..	..	..
			Total ..	1,47,000	1,47,000	1,40,500	1,44,14
D-4—Contingencies			Fees to pleaders in civil suits (other than Government servants) ..	4,000	4,000	4,000	4,400
			Fees to pleaders for defence of paupers in murder cases (other than Government servants)—				
			Voted ..	10,000	9,000	10,500	9,150
			Charged ..	*100*	*100*	*100*	*56*
			Fees to pleaders in criminal cases (other than Government servants)—				
			Voted ..	1,08,000	98,000	1,02,000	1,02,880
			Charged ..	*100*	*100*	*100*	*103*
			Total ..	1,22,200	1,11,200	1,16,700	1,16,594
			For rounding—				
			Voted ..	−200	..	..	..
			Charged ..	..	..	..	..
			Total Mufassal Establishment ..	**3,09,500**	**2,98,100**	**2,95,600**	**2,99,491**
			Voted ..	**2,99,300**	**2,97,900**	**2,95,600**	**2,99,327**
			Charged ..	*200*	*200*	*200*	*164*

III—Detailed Account No. 27E—Administrator-General and Official Trustee.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
E-1—Pay of officers	2	2	Administrator-General and Deputy Administrator-General, 1 (2,000—100—2,500), 1 (1,000—50—1,200)	43,200	40,000	42,600	41,645
E-2—Pay of establishment.	85	85	Clerks (350 and less)	1,00,000	99,000	97,000	97,067
	30	30	Servants (29 and less)	6,800	6,800	6,900	6,677
			Temporary establishment ..	..	..	..	..
			Leave salaries	..	..	..	..
			Total ..	1,06,800	1,05,800	1,03,900	1,03,744
E-3—Allowances, honoraria, etc.			Travelling allowances	..	..	..	45
			Compensation for dearness of food	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924 (*charged*)	..	..	..	..
			House rent and other allowances ..	200	200	200	158
			Total ..	200	200	200	203
E-4—Contingencies			Rents, rates and taxes ..	..	..	..	..
			Office expenses and miscellaneous ..	..	..	..	..
			For rounding (voted)	−200	..	+300	..
			Total ..	**1,50,000**	**1,46,000**	**1,47,000**	**1,45,592**
			Voted ..	**1,50,000**	**1,46,000**	**1,47,000**	**1,45,592**
			Charged ..	..	..	..	..

III—Detailed Account No. 27F—Coroner's Court.

F-1—Payof officers	1	1	Coroner (300)	3,600	3,600	3,600	3,600
F-2—Pay of establishment.	1	1	Interpreter and Clerk (60) ..	930	800	930	720
	2	2	Servants (16 and less)	416	400	400	408
			Total ..	1,346	1,200	1,330	1,128
F-3—Allowances, honoraria, etc.			Travelling allowance	432	900	432	346
			Compensation for dearness of food	..	..	..	..
			House-rent and other allowances ..	400	400	360	324
			Total ..	832	1,300	792	670
F-4—Contingencies			Rents, rates and taxes	..	..	..	..
			Office expenses and miscellaneous ..	400	400	400	337
			Total ..	400	400	400	337
			For rounding	−78	..	−122	..
			Total ..	**6,100**	**6,500**	**6,000**	**5,735**
			Voted ..	**6,100**	**6,500**	**6,000**	**5,735**
			Charged ..	..	..	..	..

III—Detailed Account No. 27G—Presidency Magistrates' Courts.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
(1) Presidency Magistrates .. .. .. { Voted ..	1,92,000	1,92,500	1,93,000	1,45,303
Charged ..	*21,000*	*20,200*	*20,000*	*19,534*
(2) Juvenile Court and Detention House for Juvenile Offenders (voted)	13,000	13,000	12,000	12,685
Total ..	2,26,000	2,25,700	2,25,000	1,77,522
Voted ..	2,05,000	2,05,500	2,05,000	1,57,988
Charged ..	*21,000*	*20,200*	*20,000*	*19,534*

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			(1) Presidency Magistrates.				
G-1—Pay of officers	5	5	Presidency Magistrates, 1 (1,250—50—1,500), 2 (750—50—1,000), 1 (1,000), 1 (350—25-2—400) (voted)	49,000	54,500	48,700	57,186
	1	1	Presidency Magistrate, 1 (2,100) (*Charged*)	*18,900*	*18,000*	*18,000*	*18,210*
	2	2	Municipal Magistrates 1 (1,250), 1 (950) (voted)	26,200	26,200	26,200	25,846
			Total ..	94,100	98,700	92,900	1,01,242
G-2—Pay of establishment.	62	63	Interpreters and clerks (250 and less)	63,320	61,000	63,960	59,283
	48	48	Servants (19 and less)	10,300	10,400	10,300	10,430
			Temporary establishment ..	320	400	..	537
			Total ..	73,940	71,800	74,260	70,250
G-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	600	600	600	952
			Charged	..	..	..	*114*
			House-rent and other allowances—				
			Voted	200	400	600	231
			Charged	*2,100*	*2,200*	*1,600*	*1,210*
			Diet and travelling allowances of witnesses	..	..	..	..
			Fees to interpreters and pleaders	..	..	..	..
			Remuneration to copyists ..	5,600	5,600	5,900	5,643
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
			Total ..	8,500	8,800	8,700	8,150
			Carried over ..	1,76,540	1,79,300	1,75,860	1,79,642

III—Detailed Account No. 27G—Presidency Magistrates' Courts—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals. 1937-38.
			(1) Presidency Magistrates—*concld.*	Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,76,540	1,79,300	1,75,860	1,79,642
G-4—Contract contingencies.			A—Contract contingencies ..	6,000	5,900	5,900	5,070
G-5—Other contingencies.			Fees to interpreters and pleaders ..	..	..	50	10
			Diet and travelling expenses of witnesses	13,000	10,000	13,000	10,488
			Customs duty on imported stores ..	..	..	..	..
			Other charges	..	..	..	..
			Purchase of books, etc. ..	100	100	100	85
			Rents, rates and taxes	4,400	4,400	4,400	4,440
			Other contingent charges ..	13,000	13,000	13,000	12,544
			Total ..	30,500	27,500	30,550	27,567
G-6—Establishment charges recoverable from other Governments, departments, etc.			*Deduct*—Recoveries from the Calcutta Municipality on account of pay and allowances of the Municipal Magistrates and their establishments	..	..	..	48,342
			For rounding—				
			Voted	−40	..	+290	..
			Charged	..	..	*+400*	..
			Total Presidency Magistrates	**2,13,000**	**2,12,700**	**2,13,000**	**1,64,837**
			Voted	1,92,000	1,92,500	1,93,000	1,45,303
			Charged	*21,000*	*20,200*	*20,000*	*19,534*
			(2) Juvenile Court and Detention House, etc.				
G-2—Pay of establishment.	7	7	Officers, 1 (180), 3 (100), 1 (40—5—100), 1 (25), 1 (27)	6,600	6,600	6,180	6,334
	7	7	Servants (15)	1,600	1,600	1,600	1,586
			Temporary establishment ..	1,100	1,100	1,080	1,080
			Leave salaries	..	..	..	..
			Total ..	9,300	9,300	8,860	9,000
G-3—Allowances, honoraria, etc.			Travelling allowance	960	1,000	960	958
			House-rent and other allowances ..	60	100	60	68
			Total .	1,020	1,100	1,020	1,026
G-5—Other contingencies.			Rents, rates and taxes ..	570	600	570	567
			Office expenses and miscellaneous ..	2,000	2,000	2,000	2,092
			Total ..	2,570	2,600	2,570	2,659
			For rounding (voted)	+ 110	..	−450	..
			Total Juvenile Court, etc. ..	**13,000**	**13,000**	**12,000**	**12,685**
			Voted	13,000	13,000	12,000	12,685
			Charged .. .	..	..	..	..

III—Detailed Account No. 27H—Civil and Sessions Courts.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
CIVIL AND SESSIONS COURTS.		Rs.	Rs.	Rs.	Rs.
Summary.					
(1) Civil and Sessions Courts	Voted ..	48,47,000	49,81,400	51,61,500	51,41,630
	Charged	*8,14,500*	*6,31,000*	*5,18,000*	*5,35,488* +228
(2) Process-serving Establishment (Voted)		12,45,000	12,12,000	12,80,500	12,25,703
(3) Court under the Workmen's Compensation Act and Payment of Wages Act	Voted ..	10,000	10,000	10,000	8,784
	Charged	*34,900*	*27,500*	*22,500*	*20,483*
(4) Special Tribunal	Voted ..	2,000	..	10,000	5,094
	Charged	*2,500*	..	*11,500*	*9,456*
For rounding	Voted ..	+100	..	..	..
	Charged	*+100*	..	..	..
	Total ..	69,57,000	68,62,500	70,14,000	69,46,618 +228
	Voted ..	61,05,000	62,04,000	64,62,000	63,81,191
	Charged	*8,52,000*	*6,58,500*	*5,52,000*	*5,65,427* +228

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			(1) Civil and Sessions Courts.				
H-1—Pay of officers	34	34	District and Sessions Judges, 3 (3,000), 31 (1,600—2,250)—				
				Voted	..	1,66,000	3,00,000	3,00,59
				Charged	*7,66,000*	*5,89,500*	*4,88,000*	*4,88,39*
	48	48	Subordinate Judges (750—1,200) ..		4,80,000	4,80,000	4,65,000	4,75,36
	245	245	Munsifs (275—700)		13,20,000	13,10,000	13,70,000	13,52,56
			Temporary District and Sessions Judges—					
				Voted	55,000	55,000	25,000	35,881
				Charged	*20,000*	*20,000*	..	*20,370*
			Temporary Subordinate Judges (voted)		12,000	12,000	12,000	6,688
			Total ..		26,53,000	26,32,500	26,60,000	26,79,852
H-2—Pay of establishment.	2,362	2,362	Clerks (275 and less)		18,60,000	18,55,000	18,65,000	18,51,523
	937	937	Servants (22 and less)		2,18,000	2,15,000	2,00,000	2,14,184
			Carried over		47,31,000	47,02,500	47,25,000	47,48,559

III—Detailed Account No. 27H—Civil and Sessions Courts—*contd.*

		Budget Estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward	47,31,000	47,02,500	47,25,000	47,48,559
	(1) Civil and Sessions Courts—*contd.*				
H.2—Pay of establishment—concld.	Temporary Record-room and Comparing establishment	13,000	13,000	13,000	11,496
	Other temporary establishment ..	53,000	61,000	71,000	61,081
	Total ..	21,44,000	21,44,000	21,49,000	21,41,284
H.3—Allowances, honoraria, etc.	Travelling allowance—				
	Voted ..	50,000	55,000	57,000	53,133
	Charged ..	*15,000*	*10,000*	*10,000*	*9,180*
	House-rent and other allowances—				
	Voted ..	14,000	15,000	15,000	15,914
	Charged ..	*2,500*	*1,500*	*5,000*	*937*
	Compensation for dearness of food—				
	Voted ..	..	..	..	..
	Charged ..	..	..	..	..
	Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..	*11,000*	*10,000*	*15,000*	*10,606* *+228*
	Remuneration to copyists	2,92,000	2,90,000	2,90,000	2,89,880
	Total ..	3,84,500	3,81,500	3,92,000	3,85,650 *+228*
	Carried over	51,81,500	51,58,000	52,01,000	52,06,786 *+228*

III—Detailed Account No. 27H—Civil and Sessions Courts—*contd.*

		Budget Estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward	51,81,500	51,58,000	52,01,000	52,06,786 +228
	(1) Civil and Sessions Courts—*concld.*				
H-4—Contract contingencies.	A—Contract contingencies—				
	Voted ..	2,30,000	2,18,500	2,30,000	2,28,757
	Charged ..	..	..	..	..
H-5—Other contingencies.	Customs duty on imported stores ..	..	..	..	..
	Other charges—				
	Voted ..	..	..	..	..
	Charged ..	..	..	..	..
	Allowances to jurors and assessors—				
	Voted ..	91,000	84,000	86,000	93,002
	Charged ..	..	..	..	..
	Diet and travelling expenses of witnesses—				
	Voted ..	79,000	70,000	76,000	79,918
	Charged ..	..	..	..	..
	Purchase of books, etc.—				
	Voted ..	14,000	30,500	33,000	20,486
	Charged ..	..	..	..	..
	Purchase of typewriters—				
	Voted ..	19,300	6,500	6,500	2,240
	Charged ..	..	..	..	..
	Rents, rates and taxes	40,000	39,000	39,000	39,256
	Liveries to peons—				
	Voted ..	1,500	1,500	1,500	1,993
	Charged ..	..	..	..	..
	Other contingent charges—				
	Voted ..	2,742	2,000	2,000	1,469
	Charged ..	..	..	..	..
	Charges for transmission of landlords' fees ..	2,400	2,400	4,500	3,211
	Total ..	2,49,942	2,35,900	2,48,500	2,41,575
H-6—Grants-in-aid, contributions, etc.	Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*)	..	..	..	..
	For rounding (voted) ..	+58	..	..	..
	Total Civil and Sessions Courts ..	56,61,500	56,12,400	56,79,500	56,77,118 +228
	Voted ..	48,47,000	49,81,400	51,61,500	51,41,630
	Charged ..	*8,14,500*	*6,31,000*	*5,18,000*	*5,35,488* +228

III—Detailed Account No. 27H—Civil and Sessions Courts—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(2) Process-serving Establishment.				
H-2—Pay of establishment.	278	278	Nazirs, Naib-Nazirs and Nazirs' clerks (220 and less)—				
			Voted	2,30,000	2,25,000	2,35,000	2,23,425
			Charged	..	..	..	..
	3,964	3,964	Peons (22 and less)—				
			Voted..	7,65,000	7,55,000	8,00,000	7,81,451
			Charged	..	..	..	..
			Temporary establishment ..	1,05,000	1,00,000	1,00,000	89,215
			Total ..	11,00,000	10,80,000	11,35,000	10,94,091
H-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	19,000	13,000	19,500	13,391
			Charged	..	..	..	—
			House-rent and other allowances ..	1,000	1,000	1,000	979
			Total ..	20,000	14,000	20,500	14,370
H-5—Other contingencies.			Miscellaneous contingent charges—				
			Voted	1,25,000	1,18,000	1,25,000	1,17,242
			Charged	..	..	..	..
			Total Process-serving Establishment (Voted)	**12,45,000**	**12,12,000**	**12,80,500**	**12,25,703**
			(3) Court under the Workmen's Compensation Act and Payment of Wages Act.				
H-1—Pay of officers	1	1	Commissioner 1(2,700 and less)—				
			Voted	..	..	..	..
			Charged	*32,400*	*21,600*	*19,600*	*18,858*
H-2—Pay of establishment.	4	4	Clerks 4 (35—140)	7,200	8,100	6,420	6,824
	5	5	Servants 5 (15—19)	1,100		1,100	
			Leave salaries	100	..	..	..
			Temporary establishment ..	100	100	..	..
			Total ..	8,500	8,200	7,520	6,824
H-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	800	700	400	548
			Charged	*2,500*	*2,300*	*1,000*	*1,460*
			House-rent and other allowances—				
			Voted	600	600	600	492
			Charged	..	*600*	*1,900*	*165*
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
				3,900	4,200	3,900	2,665
			Carried over ..	44,800	37,000	31,020	28,347

III—Detailed Account No. 27H—Civil and Sessions Courts—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	44,800	37,000	31,020	28,347
			(3) Court under the Workmen's Compensation Act and Payment of Wages Act—*concld.*				
H-5—Other contingencies.			Copying charges	..	..	..	..
			Fees for assessors under section 20(3) of the Act	100	100	200	48
			Rents, rates and taxes ..	..	..	..	..
			Postage and telegram charges ..	..	..	..	..
			Purchase of books	100	100	200	177
			Other contingent charges ..	800	900	1,000	675
			Total ..	1,000	1,100	1,400	900
			For rounding—				
			Voted	..	..	+80	..
			Charged	..	..	..	..
			Total Court under the Workmen's Compensation Act and Payment of Wages Act	**45,800**	**38,100**	**32,500**	**29,247**
			Voted	**10,900**	**10,600**	**10,000**	**8,764**
			Charged	*34,900*	*27,500*	*22,500*	*20,483*
			(4) Special Tribunal.				
H-1—Pay of officers			Commissioners—				
			Voted	1,000	..	5,000	2,467
			Charged	*2,000*	..	*10,000*	*9,002*
			Total ..	3,000	..	15,000	11,469
H-2—Pay of establishment.			Temporary establishment ..	300	..	1,500	485
H-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	140	..	700	..
			Charged	*140*	..	*700*	*135*
			Diet and travelling expenses of witnesses	..	..	..	..
			House-rent and other allowances—				
			Voted	..	..	..	16
			Charged	*200*	..	*1,000*	*319*
			Total ..	480	..	2,400	470
H-5—Contingencies			Diet and travelling expenses of witnesses—				
			Voted	400	..	2,000	960
			Charged	..	..	..	..
			Miscellaneous contingent charges—				
			Voted	200	..	1,000	1,166
			Charged	..	..	..	..
			Total ..	600	..	3,000	2,126
			For rounding .. Voted ..	—40	..	—200	..
			For rounding .. *Charged*	*+160*	..	*—200*	..
			**Total Special Tribunal .. .. ..

III—Detailed Account No. 27I—Courts of Small Causes.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
(1) Presidency Courts (Voted)	2,15,600	2,17,600	2,11,000	2,20,280
(2) Mufassal Courts (Voted)	46,000	45,000	46,000	45,217
Total	2,61,600	2,62,600	2,57,000	2,65,497
Voted ..	2,61,600	2,62,600	2,57,000	2,65,497
Charged	..	..	..	..

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			(1) Presidency Courts.				
I-1—Pay of officers	6	6	Judges (2,500 and less) ..	80,400	77,500	77,400	77,894
	2	2	Registrar and Deputy Registrar (750—900).	15,900	15,500	12,845	10,873
			Leave salaries ..	..	..	..	..
			Total ..	96,300	93,000	90,245	88,767
I-2—Pay of establishment.	77	77	Clerks (350 and less) ..	78,100	82,000	79,880	82,867
	43	43	Servants (32 and less) ..	7,500	7,500	8,000	7,671
			Temporary establishment ..	..	900	..	1,795
			Process-serving establishment—				
			Bailiffs and criers ..	17,700	17,500	17,000	17,172
			Peons ..				
			Leave salaries for bailiffs ..	..	..	..	..
			Total ..	1,03,300	1,07,900	1,04,880	1,09,505
I-3—Allowances, honoraria, etc.			Travelling allowance ..	.	100	200	24
			House-rent and other allowances ..	400	400	300	358
			Compensation for dearness of food	..	..	..	..
			Total ..	400	500	500	392
I-5—Other contingencies.			Rents, rates and taxes ..	9,200	9,200	9,200	9,152
			Office expenses and miscellaneous	6,000	6,000	6,000	11,942
			Purchase of books ..	400	400	400	522
			Total	15,600	15,600	15,600	21,616
			For rounding (voted) ..	..	..	—225	..
			Total Presidency Courts (Voted)	2,15,600	2,17,600	2,11,000	2,20,280

II—Detailed Account No. 27I—Courts of Small Causes—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(2) Mufassal Courts.				
I-1—Pay of officers	2	2	Judges 2(850 and less) ..	20,400	20,100	20,000	19,545
			Registrar (700) ..	..	..	..	..
			Deduct—Emergency deduction from pay	..	..	..	..
			Total ..	20,400	20,100	20,000	19,545
I-2—Pay of establishment.	13	13	Clerks (300 and less) ..	12,600	12,600	12,600	12,429
	11	11	Servants (20 and less)	2,200	2,400	2,600	2,145
			Temporary establishment ..	..	..	..	..
			Process-serving establishment—				
	1	1	Nazir (140) ..	1,200	1,200	1,200	1,119
	22	22	Peons (22 and less) ..	5,700	5,300	5,600	5,537
			Temporary establishment ..	..	100	..	237
			Deduct—Emergency deductions from pay	..	..	..	..
			Total ..	21,700	21,600	22,000	21,467
I-3—Allowances, honoraria, etc.			Travelling allowance ..	..	..	..	188
			House-rent and other allowances	800	800	1,000	795
			Compensation for dearness of food	..	..	..	..
			Remuneration to copyists ..	100	100	100	144
			Total ..	900	900	1,100	1,127
I-4—Contract contingencies.			Contract contingencies ..	1,450	1,400	1,400	1,496
I-5—Other contingencies.			Rents rates and taxes ..	1,500	1,500	1,500	1,498
			Other contingent charges	100	100	200	84
			Total ..	1,600	1,600	1,700	1,582
			For rounding (voted) ..	−50	..	−200	..
			Total Mufassal Courts (voted)	**46,000**	**45,600**	**46,000**	**45,217**

III—Detailed Account No. 27J.—Criminal Courts.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
) Police Case Hospitals		10,300	10,000	10,500	10,977
) Detention House, Howrah		..	..	..	..
) Rewards under the Arms Act	Voted ..	1,200	900	1,500	243
	Charged	*20*	..	..	..
For rounding	Voted ..		..	..	..
	Charged	..	..	..	..
	Total ..	11,520	10,900	12,000	11,220
	Voted ..	11,500	10,900	12,000	11,220
	Charged	*20*	..	..	..

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			Police Case Hospitals.				
2—*Pay of establishment.*	2	2	Sub-Assistant Surgeons (200 and less)	4,600	4,300	4,600	4,602
	3	3	Compounders and dressers (30 and less)	1,200	1,200	1,100	1,234
			Leave salaries		..	..	..
			Deduct—Emergency deductions from pay	..	..	..	.
			Total ..	5,800	5,500	5,700	5,836
3—*Allowances, honoraria, etc.*			Travelling allowance	100	100	150	83
			House-rent and other allowances .	240	200	240	240
			Compensation for dearness of food		..	..	..
			Total .	340	300	390	323
4—*Contingencies*			Office expenses and miscellaneous	4,200	4,200	4,200	4,818
			Purchase of books . .	..	..	..	..
			Total ..	4,200	4,200	4,200	4,818
			For rounding (voted) ..	−40		+210	..
			Total .	10,300	10,000	10,500	10,977
			Total Police case Hospitals (Voted)	10,300	10,000	10,500	10,977

III—Detailed Account No. 27K—Pleadership and Muktearship Examination Charges.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actual 1937-38
				Rs.	Rs.	Rs.	Rs.
K-1—Pay of officers	1	1	Secretary (100)	1,200	1,200	1,200	1,2
K-2—Pay of establishment	1	1	Clerk (150)	2,000	2,000	2,000	1,9
	1	1	Servant (15)				
			Total ..	2,000	2,000	2,000	1,9
K-3—Allowances honoraria, etc.			House-rent and other allowances ..	24	..	24	
K-4—Contingencies			Fees to examiners	1,400	1,500	1,800	1,6
			Office expenses and miscellaneous	2,600	2,600	2,600	2,5
			Total ..	4,000	4,100	4,400	4,1
			For rounding (voted) ..	−24	..	+376	..
			Total ..	**7,200**	**7,300**	**8,000**	**7,3**
			Voted ..	**7,200**	**7,300**	**8,000**	**7,3**
			Charged	..	..	..	..

III—Detailed Account No. 27L—Charges in England.

CHARGES IN ENGLAND.				
A—Secretary of State for India—				
Other charges .. .. .. **Voted** ..	**5,360**	**4,400**	**6,000**	**1,9**
Charged	*520*	..	..	..
B—High Commissioner for India—				
Leave and deputation salaries .. .. **Voted** ..	**17,200**	**12,800**	**22,440**	**9,3**
Charged	*2,40,000*	*2,10,600*	*2,13,360*	*2,22,86*
Overseas pay .. .. **Voted** ..	..	..	..	..
Charged	*40,000*	*45,700*	*44,000*	*44,70*
Other charges (*Charged*)	*4,000*	..	..	*22*
For rounding .. .. **Voted** ..	..	..	**−340**	..
Charged	..	..	*+40*	..
Total ..	**3,07,080**	**2,73,500**	**2,85,500**	**2,79,66** −22
Voted ..	**22,560**	**17,200**	**28,100**	**11,2**
Charged	*2,84,520*	*2,56,300*	*2,57,400*	*2,67,79* −22
Loss or gain by exchange .. .. **Voted** ..	..	..	..	**−5**
Charged	..	..	..	*−1,40*

GRANT No. 15

Jails and Convict Settlements

(Head of Account:—28—Jails and Convict Settlements)

Voted Rs. 33,73,000 *Charged Rs. 1,42,000*

Total Rs. 35,15,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Jails—					
A-1—Pay of officers	**Voted**	**70,900**	**68,800**	**70,900**	**76,970**
	Charged	*1,25,700*	*1,15,500*	*1,28,900*	*1,09,583*
A-2—Pay of establishment	**Voted**	**11,71,450**	**11,78,200**	**12,37,488**	**11,87,483**
	Charged	*2,350*	*2,300*	*2,350*	*2,187*
A-3—Allowances, honoraria, etc.	**Voted**	**75,350**	**76,700**	**85,070**	**87,747**
	Charged	*3,500*	*5,890*	*4,600*	*4,299*
A-5—Contingencies	**Voted**	**16,09,751**	**15,93,300**	**18,16,546**	**16,12,096**
	Charged	*2,060*	*1,910*	*2,290*	*1,502*
A-6—Grants-in-aid, contributions, etc.	**Voted**	..	..	..	..
	Charged	..	..	..	..
A-7—Charges for the distribution of quinine by the Presidency Jail (Voted).		**30,000**	**30,000**	**25,000**	**27,892**
A-8—Establishment charges payable to other Governments, Departments, etc.	**Voted**	..	.	..	..
	Charged	..		..	..
A-9—*Deduct*—Establishment charges recoverable from other Governments Departments, etc.	**Voted**	**2,700**	**3,000**	**2,500**	**358**
	Charged	.		..	..
For rounding	**Voted**	**−251**	..	**+596**	..
	Charged	*+890*	..	*+860*	.
Total A—Jails		**30,89,000**	**30,69,600**	**33,73,000**	**31,19,491**
	Voted	**29,54,500**	**29,44,000**	**32,34,000**	**30,01,830**
	Charged	*1,34,500*	*1,25,600*	*1,39,000*	*1,17,571*

II—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B.—Charges on account of persons confined or detained in Jails outside the Province.—					
B-1—Pay of officers	Voted	..	400	..	39,76
	Charged	..	..	..	*13,74*
B-2—Pay of establishment	Voted ..	..	15,500	..	1,26,02
	Charged	..	..	..	..
B-3—Allowances, honoraria, etc.	Voted ..	..	..	..	53,83
	Charged	..	..	..	*1,85*
B-4—Contingencies	Voted ..	10,300	2,500	300	2,70,70
	Charged	..	..	..	..
B-5—Grants-in-aid, contributions	*Charged*	..	..	..	*63*
B-6—*Deduct*—Establishment charges recoverable from other Governments. ..	Voted	..	..	..	6,80
For rounding	Voted ..	..	..	..	..
	Charged	..	..	..	..
Total B—Charges on account of persons confined or detained in Jails outside the Province		10,300	18,400	300	4,99,95
	Voted ..	10,300	18,400	300	4,83,72
	Charged	..	..	..	*16,23*
C—Jails Manufacturers—					
C-1—Pay of officers	Voted ..	5,300	5,300	4,800	5,31
	Charged	..	..	..	..
C-2—Pay of establishment	Voted ..	35,750	35,200	36,500	33,09
	Charged	..	..	..	..
C-3—Allowances, honoraria, etc.	Voted ..	1,800	1,800	2,000	1,88
	Charged	..	..	..	..
C-5—Contingencies	Voted ..	7,15,343	6,97,800	6,97,800	7,37,42
	Charged	*500*	*500*	*500*	*46*
C-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted ..	3,49,900	3,50,300	3,50,000	3,38,58
	Charged	*100*	*100*	*100*	*5*
For rounding	Voted ..	+307	..	..	..
	Charged	..	..	..	..
**Total C—Jail Manufacturers .. .. ..

III—Detailed Account No. 28A.—Jails.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
JAILS.					
SUMMARY.					
Distribution by Jails—					
(a) Superintendence	Voted	67,000	64,000	65,000	62,678
	Charged	*31,800*	*33,000*	*32,000*	*30,850*
(b) Presidency Jails	Voted	2,85,000	2,80,310	3,26,000	3,39,839
	Charged	*20,000*	*24,190*	*21,000*	*23,414*
(c) Central Jails	Voted	11,36,000	11,37,700	11,37,000	10,99,311
	Charged	*73,000*	*59,500*	*71,000*	*51,601*
(d) District Jails	Voted	9,51,000	9,55,000	11,58,000	10,84,653
	Charged	*5,000*	*4,600*	*10,000*	*7,963*
(e) Subsidiary Jails	Voted	3,11,000	3,04,990	3,26,000	3,05,823
	Charged	*4,000*	*3,710*	*4,000*	*3,230*
(f) Borstal Institution		51,000	51,000	55,000	46,799
(h) Charges for moving prisoners (in cash)	Voted	16,000	16,000	16,500	14,577
	Charged	*100*	*100*	*100*	*63*
(i) Charges for moving prisoners by Railway Warrants	Voted	48,000	48,000	55,000	49,489
	Charged	..		..	..
(j) Charges for police custody	Voted	62,000	60,000	73,200	61,147
	Charged	*600*	*500*	*800*	*450*
(k) Rearmament of the Jail Department		..	..	..	..
A-7—Charges for the distribution of quinine by the Presidency Jail (voted)		30,000	30,000	25,000	27,892
A-8—Establishment charges payable to other Governments, Departments, etc.			..	..	..
Deduct—Establishment charges recoverable from other Governments (voted).		−2,700	−3,000	2,500	−358
For rounding	Voted	+200	..	−200	..
	Charged	..	..	*+100*	..
	Total	30,93,000	30,89,600	33,72,000	31,19,461
	Voted	29,54,500	29,44,000	32,34,000	30,01,839
	Charged	*1,34,500*	*1,25,600*	*1,39,000*	*1,17,671*

III—Detailed Account No. 28A—Jails—*contd.*

	Number 1938-39.	Number 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) Superintendence.				
A-1—Pay of officers.	1	1	Inspector-General (2,500) (*Charged*)	*29,300*	*30,000*	*28,700*	*28,361*
	1	1	Other gazetted officers (600)—				
			Voted ..	8,600	7,200	7,200	7,200
			Charged ..	..	..	..	
			Total Pay of Officers ..	37,900	37,200	35,900	35,561
A-2—Pay of establishment.	31	31	Clerks (250 and less) ..	40,840	39,800	39,648	39,183
	14	14	Servants (26 and less) ..	2,800	2,800	2,800	2,604
			Temporary establishment ..	8,000	7,500	8,000	7,111
			Total Pay of establishment ..	51,640	50,100	50,448	48,898
A-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	1,700	1,700	1,700	1,727
			Charged ..	*1,500*	*2,000*	*1,700*	*1,240*
			Hill allowances	100	100	100	78
			House-rent and other allowances—				
			Voted ..	100	100	100	57
			Charged ..	*1,000*	*1,000*	*1,400*	*1,241*
			Cost of passage granted under the Superior Civil Service Rules, 1924 (*Charged*) ..	..	..	..	..
			Total Allowances, honoraria ..	4,400	4,900	5,000	4,350
A-5—Contingencies			Other Contingent Charges—				
			Voted ..	1,200	1,200	1,500	1,227
			Charged ..	..	..	..	..
			Purchase of books	100	100	100	57
			Commission charges on warrants and credit notes	3,500	3,500	4,000	3,434
			Total Contingencies ..	4,800	4,800	5,600	4,718
			For rounding—				
			Voted ..	+60	..	−148	..
			Charged ..	..	..	*+200*	..
			Total Superintendence ..	**98,900**	**97,000**	**97,000**	**92,52**
			Voted ..	**67,000**	**64,000**	**65,000**	**62,67**
			Charged ..	*31,800*	*33,000*	*32,000*	*30,85*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
				Rs.	Rs.	Rs.	Rs.
			(b) Presidency Jail.				
1.—*Pay of officers*	2	2	Superintendent (1,650) and Deputy Superintendent 1 (360)—				
			Voted ..	4,400	4,000	4,000	4,357
			Charged	*19,800*	*23,100*	*21,000*	*22,124*
			Medical Officer—				
			Voted ..	..	..	..	..
			Charged	..	..	..	..
			Total Pay of Officers ..	24,200	27,100	25,000	26,481
2.—*Pay of establishment.*	7	7	Jailors and Deputy Jailors (400 and less)	13,000	12,000	17,500	18,534
	14	14	Clerical, educational and mechanical establishments (130 and less)	8,040	8,000	11,100	10,150
			Warder establishment.				
	191	191	Permanent watch and ward (250 and less)	69,000	68,000	68,000	67,762
			Temporary watch and ward ..	9,200	12,000	17,900	21,279
			Medical establishment.				
	3	3	Assistant and Sub-Assistant Surgeons (175 and less) ..	4,500	4,500	5,400	4,997
	1	1	Compounders and dressers (40 and less)	500	500	500	440
			Total Pay of establishment ..	1,04,240	1,05,000	1,20,400	1,23,162
3.—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted ..	2,000	2,000	2,000	2,121
			Charged	*400*	*890*	*400*	*1,123*
			House-rent and other allowances { Voted ..	7,500	8,000	10,335	10,558
			House-rent and other allowances { *Charged*	..	*200*	..	*167*
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..	..
			Cost of passages under Bengal Passage Rules, 1927	..	..	..	..
			Cost of railway warrants	500	500	500	283
			Total Allowances, honoraria, etc. ..	10,400	11,590	13,235	14,252
			Carried over	1,38,840	1,43,690	1,58,635	1,63,895

III—Detailed Account No. 28A—Jails—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	1,38,840	1,43,690	1,58,635	1,63,895
	Presidency Jail—*concld.*				
A-5—Contingencies	Clothing and bedding of prisoners ..	14,500	14,500	19,300	12,423
	Dietary charges	1,00,000	89,610	1,11,000	1,23,807
	Extraordinary charges for live-stock and tools and plant	2,000	6,000	2,000	2,068
	Hospital charges	15,000	15,100	15,000	18,137
	Miscellaneous services and supplies ..	15,000	16,000	21,000	23,917
	Sanitation charges	2,400	2,400	2,500	2,248
	Customs duty on imported stores ..	..	..	..	..
	Freight charges	300	300	500	127
	Purchase of books	100	100	100	90
	Petty construction and repairs	2,000	2,000	2,000	1,781
	Rents, rates and taxes	12,700	12,700	12,700	12,656
	Other contingent charges	2,664	2,100	2,357	2,074
	Total contingencies ..	1,66,664	1,60,810	1,88,457	1,99,358
	For rounding—				
	Voted ..	−304	..	+308	..
	Charged	*−200*	..	*−400*	..
	Total Presidency Jails ..	3,05,000	3,04,500	3,47,000	3,63,253
	Voted ..	2,85,000	2,83,310	3,26,000	3,39,839
	Charged	*20,000*	*21,190*	*21,000*	*23,414*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(c) Central Jails.				
1—Pay of officers	6	6	Superintendents and Deputy Superintendents (2,050 and less)—				
			Voted ..	24,100	27,300	24,300	32,575
			Charged ..	*72,000*	*57,800*	*69,700*	*51,164*
	1	1	Medical officers (Rs 100)—				
			Voted ..	1,100	2,000	1,300	1,867
			Charged .	..	..	..	*203*
			Total Pay of officers ..	97,200	87,100	95,300	85,809
2—Pay of establishment.	27	27	Jailors and Deputy Jailors (450 and less)	59,000	60,000	57,700	52,826
	38	38	Clerical, educational and mechanical establishments (150 and less) ..	35,320	31,000	32,900	28,334
			Warder establishment.				
	690	690	Permanent watch and ward (Rs. 250 and less)	2,13,600	2,12,000	2,13,000	1,98,060
			Temporary watch and ward ..	73,000	76,000	72,480	51,109
			Medical establishment.				
	12	12	Assistant and Sub-Assistant Surgeons (Rs. 175 and less) ..	23,000	22,600	22,000	21,772
	5	5	Compounders and dressers (Rs. 40 and less)	2,500	2,400	2,500	2,183
			Total pay of establishment ..	4,06,420	4,04,000	4,00,580	3,54,284
3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	5,500	5,500	5,000	5,588
			Charged .	*500*	*700*	*1,000*	*218*
			House-rent and other allowances—				
			Voted ..	24,000	24,000	25,450	21,797
			Charged .	..	*1,000*	..	*16*
			Cost of railway warrants ..	2,000	2,000	2,000	1,684
			Cost of passages granted under the Superior Civil Services Rules, 1924—				
			Voted ..	..	..	..	..
			Charged ..	..	..	..	..
			Cost of passages under Bengal Passage Rules, 1927	..	..	550	533
			Total Allowances, honoraria, etc. ..	32,000	33,200	34,000	29,836
			Carried over ..	5,35,620	5,24,300	5,29,880	4,69,929

III—Detailed Account No. 28A—Jails—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward	5,35,620	5,24,300	5,29,880	4,69,929
	(c) Central Jails—*contd.*				
A-5—Contingencies	Clothing and bedding of prisoners ..	52,700	52,700	52,700	43,640
	Dietary charges	3,84,000	3,82,000	3,88,900	3,47,900
	Extraordinary charges for live-stock and tools and plant	12,400	10,400	13,400	9,465
	Hospital charges	73,800	73,300	72,200	65,454
	Miscellaneous services and supplies ..	64,000	65,000	70,400	54,048
	Sanitation charges	49,970	54,200	43,920	37,596
	Customs duty on imported stores ..	..	..	..	..
	Freight charges	1,900	1,900	2,000	1,699
	Purchase of books	700	700	1,000	727
	Petty construction and repairs	8,000	8,000	8,000	7,893
	Rents, rates and taxes	14,200	14,200	13,300	13,826
	Other contingent charges	11,392	10,500	11,583	8,735
	Total contingencies ..	6,73,062	6,72,900	6,77,403	5,00,983
	For rounding—				
	Voted ..	−182	..	+417	..
	Charged	*+500*	..	*+300*	..
	**Total Central Jails .. **	**12,09,000**	**11,97,200**	**12,06,000**	**10,00,912**
	**Voted .. **	**11,38,000**	**11,27,700**	**11,37,000**	**10,00,311**
	Charged	*71,000*	*69,500*	*69,000*	*51,601*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1938-39.	Number. 1939-40.	Details.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			DETAILS.				
			(d) District Jails.				
1—Pay of officers	20	20	Superintendents and Deputy Superintendents (Rs. 400 and less)—				
			Voted	22,300	16,400	19,600	18,879
			Charged	*4,000*	*4,400*	*9,500*	*7,682*
			Medical Officer—				
			Voted .	..	1,600	4,000	2,027
			Charged	*600*	*200*		*48*
			Total pay of officers ..	26,900	22,600	33,100	28,636
5—Pay of establishment.	48	48	Jailors and Deputy Jailors (Rs. 400 and less)				
			Voted	1,00,500	1,08,000	1,14,900	1,16,187
			Charged	..	.		..
	32	32	Clerical, educational and mechanical establishment (Rs. 120 and less)—				
			Voted .	20,600	20,000	19,460	21,597
			Charged	..	..		..
			Warder establishment				
	785	785	Permanent watch and ward (Rs. 40 and less)				
			Voted	2,40,000	2,38,100	2,40,000	2,36,199
			Charged	..	..		..
			Temporary watch and ward—				
			Voted .	22,000	28,000	67,350	73,042
			Charged	..	..		..
			Menial and other establishments				
			Permanent servant (Rs 15) (voted)	.	..		..
			Temporary servant—				
			Voted	..	..		
			Charged	..	..	..	
			Medical establishment.				
	20	20	Assistant and Sub-Assistant Surgeons (Rs. 175 and less)—				
			Voted .	40,000	40,000	40,000	40,645
			Charged	..	..	.	..
	8	8	Compounders and dressers Rs. 40 and less)	3,500	3,500	3,700	3,997
			Total pay of establishment ..	4,26,600	4,37,600	4,85,410	4,91,667
			Carried over ..	4,53,500	4,60,200	5,18,510	5,20,303

III—Detailed Account No. 28A—Jails—*contd.*

	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(d) District Jails—*concld.*				
	Brought forward	4,53,500	4,60,200	5,18,510	5,20,303
A-3—Allowances, honoraria, etc.	Travelling allowance—				
	Voted ..	7,500	8,000	9,150	10,317
	Charged ..	..	..	..	*233*
	House-rent and other allowances—				
	Voted ..	18,100	18,500	22,135	26,400
	Charged ..	..	..	..	..
	Cost of railway warrants—				
	Voted ..	2,500	2,500	3,000	2,523
	Charged ..	..	..	..	..
	Total allowances, honoraria, etc. ..	28,100	29,000	34,285	39,473
A-5—Contingencies	Clothing and bedding of prisoners—				
	Voted ..	26,000	26,000	43,350	27,084
	Charged ..	..	..	..	..
	Dietary charges—				
	Voted ..	3,00,000	2,92,000	3,73,200	3,25,034
	Charged ..	..	..	..	..
	Extraordinary charges for live-stock and tools and plant—				
	Voted ..	7,000	7,100	8,500	7,090
	Charged ..	..	..	..	..
	Hospital charges—				
	Voted ..	51,725	50,500	59,600	55,342
	Charged ..	..	..	..	..
	Miscellaneous services and supplies—				
	Voted ..	32,000	35,000	59,050	48,788
	Charged ..	..	..	..	..
	Sanitation charges—				
	Voted ..	25,600	27,400	38,200	35,452
	Charged ..	..	..	..	..
	Freight charges—				
	Voted ..	3,600	3,600	3,600	3,534
	Charged ..	..	..	..	..
	Purchase of books—				
	Voted ..	700	700	700	554
	Charged ..	..	..	..	..
	Petty construction and repairs—				
	Voted ..	13,000	13,000	13,000	14,091
	Charged ..	..	..	..	..
	Rents, rates and taxes—				
	Voted ..	2,100	2,100	2,000	2,236
	Charged ..	..	..	..	..
	Other contingent charges—				
	Voted ..	12,600	13,000	13,026	13,635
	Charged ..	..	..	..	..
	Total contingencies ..	4,74,325	4,70,400	6,14,226	5,32,840
	For rounding—				
	Voted ..	−325	..	+479	..
	Charged	+400	..	+500	..
	Total District Jails	**9,56,000**	**9,50,000**	**11,88,000**	**10,92,616**
	Voted ...	**9,51,000**	**9,45,000**	**11,78,000**	**10,84,653**
	Charged	*5,000*	*4,600*	*10,000*	*7,963*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(c) Subsidiary Jails.				
—Pay of officers	22	22	Deputy Superintendents (20)—				
			Voted ..	4,700	4,800	5,000	4,915
			Charged	..	..	..	..
			Total pay of officers ..	4,700	4,800	5,000	4,915
—Pay of establishment.			Jailor and Deputy Jailors (100 and less)—				
			Voted ..	..	..	..	..
			Charged	..	..	..	..
	63	63	Clerical, educational and mechanical establishments (90 and less)—				
			Voted ..	28,800	28,700	28,350	28,916
			Charged	*250*	*200*	*250*	*216*
			Warder establishment.				
	293	293	Permanent watch and ward (Rs. 37 and less)—				
			Voted ..	1,18,000	1,17,500	1,17,500	1,16,798
			Charged	*1,900*	*1,900*	*1,900*	*1,856*
			Temporary watch and ward—				
			Voted ..	10,500	10,500	11,000	10,042
			Charged	*100*	*100*	*100*	*13*
			Medical establishment.				
	40	40	Assistant and Sub-Assistant Surgeons (Rs. 175 and less)—				
			Voted ..	5,000	4,800	4,700	4,926
			Charged	*100*	*100*	*100*	*102*
			Compounders and dressers (voted)	..	..	..	..
			Total pay of establishment ..	1,64,650	1,63,800	1,63,900	1,62,869
			Carried over ..	1,69,350	1,68,600	1,68,900	1,67,784

III—Detailed Account No. 28A—Jails—*contd.*

			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
	(c) Subsidiary Jails—*contd.*					
	Brought forward	..	1,69,350	1,68,600	1,68,900	1,67,784
A-3—Allowances, honoraria, etc.	Travelling allowance—					
		Voted ..	2,200	2,200	2,200	2,649
		Charged	*50*	*50*	*50*	*6*
	House-rent and other allowances—					
		Voted ..	400	400	500	449
		Charged	*50*	*50*	*50*	*48*
	Cost of railway warrants—					
		Voted ..	..	..	..	16
		Charged	..	..	..	..
	Total allowances, honoraria, etc.	..	2,700	2,700	2,800	3,168
A-5—Contingencies	Clothing and bedding of prisoners—					
		Voted ..	3,750	3,750	5,500	3,381
		Charged	*50*	*50*	*50*	*20*
	Dietary charges—					
		Voted ..	1,00,000	95,000	1,12,000	97,373
		Charged	*1,000*	*960*	*1,000*	*763*
	Extraordinary charges for live-stock and tools and plant—					
		Voted ..	2,200	2,200	2,500	2,325
		Charged	*30*	*20*	*30*	..
	Hospital charges—					
		Voted ..	4,000	4,000	4,500	4,238
		Charged	*40*	*40*	*60*	*15*
	Miscellaneous services and supplies—	Voted ..	11,640	11,640	12,600	11,539
		Charged	*160*	*160*	*160*	*138*
	Sanitation charges—					
		Voted ..	6,000	6,000	6,000	5,651
		Charged	*30*	*30*	*30*	*22*
	Customs duty on imported stores—	Voted ..	..	..	..	..
		Charged	..	..	..	..
	Freight charges—					
		Voted ..	..	..	..	33
		Charged	..	..	..	..
	Purchase of books—					
		Voted ..	..	..	..	20
		Charged	..	..	..	..
	Petty construction and repairs—					
		Voted ..	3,000	3,000	3,000	2,517
		Charged	..	..	..	..
	Rents, rates and taxes—					
		Voted ..	900	900	900	835
		Charged	..	..	..	..
	Other contingent charges—					
		Voted ..	4,000	4,000	4,400	3,797
		Charged	*50*	*50*	*60*	*31*
	Total contingencies	..	1,36,850	1,31,900	1,52,790	1,32,698
	Carried over	..	3,06,900	3,02,100	3,21,490	3,03,650

III—Detailed Account No. 28A—Jails—*contd.*

ıber. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(c) Subsidiary Jails—*concld.*				
	Brought forward ..	3,08,900	3,03,100	3,24,490	3,03,650
	Calcutta Police Lock-up.				
	A-2—Pay of establishment.				
1	Sub-Assistant Surgeon (175)	2,100	2,100	2,100	2,100
1	Female warder (17-8)	250	300	200	210
	Total pay of establishment ..	2,350	2,400	2,300	2,310
	A-3—Allowances, honoraria, etc.				
	·elling allowance	50	..	50	70
	se-rent and other allowances	300	300	300	275
	Total allowances, honoraria, &c. ..	350	300	350	345
	A-5—Contingencies.				
	ıing and bedding of prisoners	300	300	300	387
	sordinary charges	100	150	150	67
	s, rates and taxes	1,250	1,250	1,200	1,235
	r contingent charges	1,200	1,200	1,300	1,059
	Total Contingencies	2,850	2,900	2,950	2,748
	Total Calcutta Police Lock-up	**5,550**	**5,600**	**5,600**	**5,493**
	For rounding ... . { Voted ..	+360	..	−250	..
	{ *Charged*	*+190*	..	*+160*	..
	Total Subsidiary Jails	**3,15,000**	**3,08,700**	**3,30,000**	**3,09,053**
	Voted	**3,11,000**	**3,04,990**	**3,26,000**	**3,05,823**
	Charged	*4,000*	*3,710*	*4,000*	*3,230*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			(f) Borstal Institution.	Rs.	Rs.	Rs.	Rs.
A-1—Pay of officers	1	1	Superintendent (420)	5,200	5,000	5,000	4,640
	1	1	Medical Officer (40)	500	500	500	510
			Total pay of officers ..	5,700	5,500	5,500	5,150
A-2—Pay of establishment.	1	1	Deputy Superintendent (Rs. 145) ..	2,000	1,900	1,900	1,834
	13	13	Clerical, educational and mechanical establishment (62 and less) ..	7,000	6,800	6,000	6,120
			Warder establishment.				
	28	28	Permanent watch and ward (40 and less)	8,500	8,500	8,500	8,177
			Temporary watch and ward ..	..	..	..	..
			Menial and other establishment.				
			Permanent servant	..	..	..	..
			Temporary servant	..	..	..	..
			Medical establishments.				
			Assistant and Sub-Assistant Surgeons	..	..	..	..
	1	1	Compounders and dressers (30) ..	400	400	400	349
			Total pay of establishment ..	17,900	17,600	16,800	16,480
A-3—Allowances, honoraria, etc.			Travelling allowance	200	200	200	131
			House-rent and other allowances ..	600	600	600	428
			Cost of railway warrants	100	100	100	63
			Total Allowances, honoraria, etc. ..	900	900	900	622
A-5—Contingencies ..			Clothing and bedding of prisoners ..	3,000	3,000	3,400	2,561
			Dietary charges	15,000	15,400	19,500	13,888
			Extraordinary charges for live-stock and tools and plant ..	300	300	400	300
			Hospital charges	2,160	2,200	2,000	2,119
			Miscellaneous services and supplies ..	2,200	2,200	2,000	2,253
			Sanitation charges	1,000	1,000	1,000	864
			Customs duty on imported stores ..	..	..	..	..
			Freight charges	200	200	250	172
			Purchase of books	200	200	250	165
			Petty construction and repairs ..	500	500	1,000	241
			Rents, rates and taxes	600	600	700	600
			Other contingent charges	1,400	1,400	1,310	1,384
			Total contingencies ..	26,560	27,000	31,810	24,547
			For rounding	*—60*	..	*—10*	..
			Total Borstal Institution ..	..	..	..	..
			Total ..	**51,000**	**51,000**	**55,000**	**46,799**
			Voted ..	51,000	51,000	55,000	46,799

B—CHARGES ON ACCOUNT OF PERSONS CONFINED OR DETAINED IN JAILS OUTSIDE THE PROVINCE.

		Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Charges on account of persons detained in jails outside Bengal under the Bengal Criminal Law Amendment Act, 1930	Voted ..	10,000	17,300	..	4,12,459
	Charged	..	..	..	*9,880*
Charges on account of Terrorist Prisoners confined in Cellular Jail, Port Blair	Voted ..	..	400	..	51,356
	Charged	..	..	..	*6,352*
Charges for the Bengal Ordinance Act Detenus in Jails outside Bengal	Voted ..	..	..	..	1,031
	Charged	..	..	..	..
Other charges	Voted ..	300	400	300	523
	Charged	..	..	..	..
Charges of State Prisoners under Regulation III of 1818	Voted ..	..	300	..	18,353
	Charged	..	..	..	..
For rounding ..	Voted ..	..	..		
	Charged	..	.		
Total ..		**10,300**	**18,400**	**300**	**4,99,954**
Voted ..		**10,300**	**18,400**	**300**	**4,83,722**
Charged		..	.	..	*16,232*

III—Detailed Account No. 28B—Charges on account of persons confined or detained in jails outside the Province—*concld.*

		Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B (i) CHARGES ON ACCOUNT OF PERSONS DETAINED OUTSIDE BENGAL UNDER THE BENGAL CRIMINAL LAW AMENDMENT ACT, 1930—					
B(i)-1—Pay of officers	Voted ..	..	200	..	38,080
	Charged	..	..	..	*7,698*
B(i)-2—Pay of establishment		..	..	..	1,07,251
B(i)-3—Allowances, honoraria, etc.	Voted ..	..	15,500	..	51,050
	Charged	..	..	..	*1,790*
B(i)-5—Contingencies (voted)		10,000	1,600	..	2,18,078
B(i)-6—Grants-in-aid, contributions, etc. (*Charged*)		..	..	..	*392*
For rounding	Voted ..	..	..	..	..
	Charged	..	..	..	..
	Total	10,000	17,300	..	4,22,339
	Voted ..	10,000	17,300	..	4,12,459
	Charged	..	..	..	*9,880*
B (ii) CHARGES ON ACCOUNT OF TERRORIST PRISONERS CONFINED IN THE CELLULAR JAIL AT PORT BLAIR—					
B(ii)-1—Pay of officers	Voted ..	..	200	..	3,689
	Charged	..	..	..	*6,046*
Total Pay of officers		..	200	..	9,735
B(ii)-2—Pay of establishment		..	..	..	18,771
B(ii)-3—Allowances, honoraria, etc.	Voted ..	..	..	..	2,787
	Charged	..	..	..	*66*
Total Allowances, etc. ..		..	..	..	2,853
B(ii)-4—Contingencies (voted)		..	200	..	32,716
B(ii)-5—Grants-in-aid, contributions (*Charged*) ..		..	..	..	*240*
B(ii) 8—Deduct—Establishment charges recoverable from other Governments		..	..	..	—6,607
For rounding	Voted ..	..	..	..	..
	Charged	..	..	..	..
Total ..		..	400	..	57,708
	Voted ..	..	400	..	51,356
	Charged	..	..	..	*6,352*

III—Detailed Account No. 28C—Jail Manufactures.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Clerical and Mechanical establishment.	Rs.	Rs.	Rs.	Rs.
7-2—*Pay of establishment.*	10	10	Skilled labour (Rs. 300 and less)— Voted ..	9,200	9,000	9,600	10,345
			Charged ..	..	..	..	..
	23	23	Clerks (Rs. 125 and less)— Voted ..	22,300	22,000	22,700	18,653
			Charged ..	..	..	..	..
	3	3	Servants (Rs. 17 and less) ..	650	600	600	615
			Total Pay of establishment ..	**32,150**	**31,600**	**32,900**	**29,612**
			Jail Depot establishment.				
	1	1	Manager (Rs. 400)	5,300	5,300	4,800	5,312
7-1—*Pay of officers*	4	4	Clerks (Rs. 100 and less) ..	2,900	2,900	2,900	2,870
7-2—*Pay of establishment.*	3	3	Servants (Rs. 17 and less) ..	600	600	600	554
			Temporary establishment ..	100	100	100	60
			Total Pay of establishment ..	**3,600**	**3,600**	**3,600**	**3,484**
7-3—*Allowances, honoraria, etc.*			Travelling allowance	400	400	200	340
			House-rent and other allowances	1,400	1,400	1,800	1,344
			Total Allowances, honoraria, etc...	**1,800**	**1,800**	**2,000**	**1,684**
			Presidency Jail.				
7-5—*Contingencies* ..			Freight charges	1,000	1,000	1,000	771
			Purchase of raw materials	65,000	50,000	70,000	77,819
			Purchase of tools and plant ..	1,000	1,000	2,000	999
			Other contingent charges	5,000	5,000	3,500	5,604
			Central Jails.				
			Freight charges	8,000	8,000	8,000	7,095
			Purchase of raw materials	4,04,000	4,04,000	3,78,000	4,04,164
			Purchase of tools and plant	6,500	6,500	6,500	4,661
			Customs duty on imported stores ..	..	..	..	..
			Other contingent charges	7,000	7,000	7,000	5,582
			District Jails.				
			Freight charges— Voted ..	1,000	1,000	1,200	686
			Charged ..	..	..	..	..
			Purchase of raw materials— Voted ..	1,39,000	1,39,000	1,45,000	1,55,434
			Charged ..	..	..	..	..
			Purchase of tools and plant— Voted ..	1,500	1,500	2,000	1,007
			Charged ..	..	..	..	..
			Other contingent charges— Voted ..	700	700	700	541
			Charged ..	..	..	..	..
			Contingencies (carried over)	6,39,700	6,24,700	6,24,900	6,64,363
			Carried over ..	42,850	42,300	43,300	40,092

III—Detailed Account No. 28C—Jail Manufactures—*concld.*

	Budget Estimate, 1939-40.	Revised Estimate. 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	42,850	42,300	43,300	40,092
Contingencies brought forward ..	6,39,700	6,24,700	6,24,900	6,64,363
Subsidiary Jails.				
Purchase of raw materials—				
Voted ..	12,400	12,400	12,000	12,177
Charged ..	*500*	*500*	*500*	*486*
Other contingent charges ..	100	100	..	6
Borstal Institution.				
Purchase of raw materials ..	4,000	4,000	4,000	4,081
Purchase of tools and plant ..	200	200	200	118
Freight charges ..	2,943	200	200	119
Other contingent charges ..	900	900	1,400	828
Jail Depot.				
Cost price of articles supplied for sale ..	50,000	50,000	50,000	50,496
Rents, rates and taxes	2,700	2,700	2,700	2,666
Other contingent charges ..	2,400	2,400	2,400	2,575
Total contingencies	7,15,843	6,98,100	6,98,300	7,37,895
Total ..	7,58,693	7,40,400	7,41,600	7,77,987
C-6—*Deduct—Establishment charges recoverable from other Governments, departments, etc.* *Deduct*—Recoveries on account of supplies to jails—				
Voted ..	3,49,900	3,50,300	3,50,000	3,38,550
Charged ..	*100*	*100*	*100*	*54*
For rounding—				
Voted ..	+307	..	..	..
Charged ..	..	..	..	..
Total Jail Manufactures ..	4,09,000	3,90,000	3,91,500	4,38,383
Voted ..	4,08,900	3,89,900	3,91,100	4,38,971
Charged ..	*400*	*400*	*400*	*412*

III—Detailed Account No. 28D—Charges in England.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
—Secretary of State for India					
Leave and deputation salaries—	Voted ..	..	..		
	Charged ..	*1,600*	*10,000*		
B—High Commissioner for India—					
Leave and deputation salaries—					
	Voted ..	..	3,000	5,360	4,806
	Charged ..	..	*2,000*	..	*5,865*
Overseas pay—					
	Voted ..	..	..	..	..
	Charged ..	*4,800*	*5,000*	*8,800*	*8,511*
Other charges (*Charged*)		*560*	..	..	..
Cost of stores purchased in England		..	..	..	..
	For rounding (*Charged*) ..	*+40*	..	..	..
	Total	**7,000**	**20,000**	**14,160**	**18,182**
	Voted	..	**3,000**	**5,360**	**4,806**
	Charged ..	*7,000*	*17,000*	*8,800*	*14,376*

GRANT No. 16

Police

(Head of Account:—29—Police)

Voted Rs. 2,14,55,000 *Charged Rs. 17,89,000*

Total Rs. 2,32,44,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Presidency Police—					
A-1—Pay of officers	Voted ..	90,500	90,400	90,700	94,944
	Charged	*1,16,000*	*1,18,200*	*1,16,200*	*1,09,182*
A-2—Pay of establishment		32,94,284	32,67,600	32,88,868	32,63,026
A-3—Allowances, honoraria, etc. ..	Voted ..	1,68,119	1,44,400	1,51,980	1,45,258
	Charged	*17,300*	*17,800*	*18,000*	*20,724*
A-4—Contract contingencies		1,27,933	1,27,000	1,18,000	1,40,642
A-5—Other contingencies		7,18,107	7,05,400	7,17,955	6,89,497
A-6—Grants-in-aid, contributions, etc. (Voted)		10,500	..	..	..
A-7—*Add*—Establishment charges payable to other Governments, etc.	Voted ..	900	..	..	140
	Charged	..	..	..	..
A-8—*Deduct*—Establishment charges recoverable from other Governments, departments, etc. (Voted)		99,000	98,800	99,000	96,635
For rounding	Voted ..	−343	..	−1,503	..
	Charged	*+700*	..	*+800*	..
Total A—Presidency Police		44,45,000	43,72,000	44,02,000	43,66,776
	Voted ..	43,11,000	42,38,000	42,67,000	42,36,872
	Charged	*1,34,000*	*1,34,000*	*1,35,000*	*1,29,906*
B—Superintendence—					
B-1—Pay of officers	Voted ..	..	..	..	..
	Charged	*1,87,000*	*1,84,000*	*1,83,700*	*1,99,079*
B-2—Pay of establishment		1,32,700	1,34,000	1,32,900	1,33,993
B-3—Allowances, honoraria, etc. ..	Voted ..	5,750	5,000	5,900	6,218
	Charged	*17,900*	*21,000*	*18,300*	*17,341*
B-4—Contract contingencies		11,000	9,500	9,500	8,494
B-5—Other contingencies (Voted)		34,100	33,900	34,400	34,061
For rounding	Voted ..	+450	..	+300	..
	Charged	*+100*	..	..	..
Total B—Superintendence ..		3,89,000	3,86,000	3,85,000	3,99,186
	Voted ..	1,84,000	1,83,000	1,83,000	1,82,766
	Charged	*2,05,000*	*2,05,000*	*2,02,000*	*2,16,420*

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
C—District Executive Force—		Rs.	Rs.	Rs.	Rs.
C-1—Pay of officers	Voted	1,78,132	1,66,000	1,69,000	1,63,791
	Charged	*5,38,000*	*5,29,000*	*5,30,000*	*5,32,769*
C-2—Pay of establishment	Voted	99,56,506	99,13,800	99,66,646	99,34,351
	Charged	..	..	..	..
C-3—Allowances, honoraria, etc.	Voted	15,68,855	15,58,800	16,18,799	15,57,612
	Charged	*1,16,200*	*1,24,000*	*1,21,000*	*1,25,544*
C-4—Contract contingencies	Voted	6,00,654	6,15,800	6,27,334	6,53,406
C-5—Other contingencies	Voted	14,37,664	12,69,300	13,98,038	13,88,878
C-6—Grants-in-aid, contributions etc. (Voted)		3,95,500	..	..	..
C-7—*Add*—Establishment charges payable to other Governments, etc.	Voted	1,950	2,000	500	152
	Charged	*45,000*	*45,000*	*40,000*	*42,354*
C-8—*Deduct*—Establishment charges recoverable from other Governments, departments, etc. (Voted)		700	700	8,600	2,617
For rounding	Voted	+ 439	..	+ 283	
	Charged	*—200*	..	..	..
Total C—District Executive Force		1,48,38,000	1,42,23,000	1,44,63,000	1,43,96,240
	Voted	1,41,39,000	1,35,25,000	1,37,72,000	1,36,95,573
	Charged	*6,99,000*	*6,98,000*	*6,91,000*	*7,00,667*
D—Police Training Schools—					
D-1—Pay of officers	Voted	9,100	9,800	12,200	12,219
	Charged	*16,000*	*16,000*	*17,000*	*16,397*
D-2—Pay of establishment		1,08,200	1,07,200	1,08,300	1,05,910
D-3—Allowances, honoraria, etc.	Voted	5,700	7,600	6,100	4,900
	Charged	*915*	*2,400*	*400*	*798*
D-4—Contract contingencies		20,000	21,800	21,800	20,283
D-5—Other contingencies		26,922	26,400	26,922	26,497
D-6—*Deduct*—Establishment charges recoverable from other Governments, departments, etc.		..	..	..	..
For rounding	Voted	+ 78	..	+ 678	..
	Charged	*+ 85*	..	*—400*	..
Total D—Police Training Schools		1,87,000	1,91,000	1,95,000	1,87,014
	Voted	1,70,000	1,72,600	1,78,000	1,69,819
	Charged	*17,000*	*18,400*	*17,000*	*17,195*
E—Special Police—					
E-1—Pay of officers	Voted	..	..	..	..
	Charged	*47,200*	*51,000*	*51,000*	*50,873*
E-2—Pay of establishment	Voted	2,22,500	2,22,200	2,18,900	2,20,878
	Charged	*1,00,200*	*99,600*	*98,600*	*97,692*
E-3—Allowances, honoraria, etc.	Voted	40,200	40,000	40,100	39,319
	Charged	*23,000*	*23,300*	*25,100*	*21,200*
E-4—Contract contingencies	Voted	18,800	19,000	18,500	18,963
	Charged	*8,500*	*8,200*	*8,200*	*8,200*
E-5—Other contingencies	Voted	1,38,802	68,800	67,840	71,168
	Charged	*6,300*	*7,900*	*5,800*	*6,353*
E-6—Grants-in-aid, contribution, etc. (*Charged*)		*2,400*	*2,000*	*2,000*	*2,383*
E-7—*Add*—Establishment charges payable to other Governments, etc. (Voted):		1,700	1,000	..	586
For rounding	Voted	—2	..	—340	..
	Charged	*+400*	..	*—700*	..
Total E—Special Police		6,10,000	5,43,000	5,35,000	5,37,615
	Voted	4,22,000	3,51,000	3,45,000	3,50,914
	Charged	*1,88,000*	*1,92,000*	*1,90,000*	*1,86,701*

II—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
F—Railway Police—	Voted ..	..	..	..	..
F-1—Pay of officers	*Charged*	*50,000*	*50,000*	*50,000*	*50,744*
F-2—Pay of establishment (Voted)		4,55,320	4,48,500	4,70,800	4,65,233
F-3—Allowances, honoraria, etc. ..	Voted ..	38,534	38,700	38,700	44,223
	Charged	*4,900*	*5,000*	*4,100*	*5,276*
F-4—Contract contingencies		11,256	12,700	10,500	11,442
F-5—Other contingencies		1,28,402	1,19,100	1,24,700	1,21,369
F-6—*Add*—Establishment charges payable to other Governments, etc. (Voted)		33,000	43,000	33,000	27,749
F-7—*Deduct*—Establishment charges recoverable from other Governments, departments, etc. (Voted)		3,81,000	3,76,000	4,37,200	4,17,217
For rounding	Voted ..	+488	..	+500	..
	Charged	*+100*	..	*—100*	..
Total F—Railway Police		3,41,000	3,48,000	2,95,000	3,08,819
	Voted ..	2,86,000	2,93,000	2,41,000	2,52,799
	Charged	*55,000*	*55,000*	*54,000*	*56,020*
G—Criminal Investigation Department—					
G-1—Pay of officers	Voted ..	70,000	76,000	71,300	68,072
	Charged	*1,06,600*	*1,00,000*	*1,08,500*	*1,06,086*
G-2—Pay of establishment (Voted)		8,43,400	8,33,400	8,63,000	8,45,982
G-3—Allowances, honoraria, etc. ..	Voted ..	2,05,300	2,09,600	2,44,000	2,44,618
	Charged	*20,000*	*21,000*	*19,500*	*21,387*
G-4—Contract contingencies		2,500	2,500	2,500	2,809
G-5—Other contingencies		4,00,000	4,54,500	4,54,300	4,29,043
For rounding	Voted ..	—200	..	—100	..
	Charged	*+400*	..	..	..
Total G—Criminal Investigation Department ..		17,08,000	16,97,000	17,63,000	17,17,997
	Voted ..	15,81,000	15,76,000	16,35,000	15,90,524
	Charged	*1,27,000*	*1,21,000*	*1,28,000*	*1,27,473*
H—Transfers to the General Police Fund		..	..	..	448
I—Miscellaneous		..	..	..	..
J—Works	Voted ..	3,42,000	1,55,000	1,48,000	1,43,960
	Charged	..	..	..	*2,870*
K—Charges in England	Voted ..	20,000	21,400	20,000	20,958
	Charged	*3,64,000*	*3,31,000*	*3,49,000*	*3,39,543*
L—Loss or gain by exchange	Voted ..	..	..	..	—109
	Charged	..	..	..	*—1,776*
For rounding	Voted ..	..	..	..	..
	Charged	..	..	..	..
Total Grant No. 16		2,32,44,000	2,22,89,000	2,05,55,000	2,24,19,563
	Voted ..	2,14,55,000	2,05,32,000	1,87,89,000	2,06,44,544
	Charged	*17,89,000*	*17,57,000*	*17,66,000*	*17,75,019*

III—Detailed Account No. 29A.—Presidency Police.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A.—PRESIDENCY POLICE.				
Summary.				
(a) Superintendence .. .. Voted ..	3,24,000	3,30,000	3,34,000	3,18,905
Charged	*1,17,000*	*1,19,300*	*1,18,000*	*1,14,818*
(b) Calcutta Police .. .. .. Voted ..	33,32,000	32,77,000	32,90,000	32,97,503
Charged	..	..	..	..
(c) Charges under the Calcutta Hackney Carriage Act, 1919. Voted	46,000	35,800	36,000	34,680
Charged	*4,000*	*3,400*	*4,000*	*3,387*
(d) Port Police .. .. .. Voted ..	4,62,000	4,59,700	4,71,000	4,63,870
Charged	*13,000*	*13,300*	*13,000*	*11,701*
(e) Charges for Rescue Home for Girls .. .. Voted ..	9,000	9,000	9,000	8,988
Charged	..	..	..	..
(f) Cattle pounds .. .. .. Voted ..	4,000	4,000	4,000	4,274
Charged	..	..	..	..
(g) Police Dead house .. .. Voted ..	7,000	7,000	12,000	8,863
Charged	..	..	..	..
(h) Police supplied to private individuals .. .. Voted ..	37,000	37,000	34,000	32,543
Charged	..	..	..	..
Hospital charges .. .. .. Voted ..	90,000	76,500	77,000	67,246
Charged	..	..	..	..
Total A.—Presidency Police ..	44,45,000	43,72,000	44,02,000	43,66,778
Voted ..	43,11,000	42,36,000	42,67,000	42,36,872
Charged	*1,34,000*	*1,36,000*	*1,35,000*	*1,29,906*

Number. 1938-39.	Number. 1939-40.	DETAILS.				
		(a) Superintendence.				
A-1—Pay of officers 1	1	Commissioner—				
		Voted	*30,000*	*30,000*	*30,000*	*30,000*
		Charged				
15	15	Deputy and Assistant Commissioners (475 to 1,450)—				
		Voted	65,000	65,500	63,300	66,256
		Charged	*73,000*	*74,300*	*73,000*	*67,289*
		Temporary officers (voted) ..	18,000	17,700	16,700	18,543

III—Detailed Account No. 29A—Presidency Police—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) **Superintendence**—*concld.*				
A-2—Pay of establishment.	124	126	Assistants and clerks (520 and less)	1,54,000	1,50,000	1,51,318	1,45,64
	37	37	Servants (19 and less) ..	8,000	7,000	7,300	6,66
	25	25	Other permanent establishment (25 to 350)	41,000	41,000	46,400	41,00
			Temporary establishment ..	25,500	36,000	35,100	27,97
A-3—Allowances honoraria, etc.			Travelling allowance—				
			Voted	10,000	10,000	10,500	9,986
			Charged	*6,000*	*6,000*	*6,000*	*6,160*
			House-rent and other allowances—				
			Voted	2,000	2,000	2,000	2,170
			Charged	*7,000*	*7,000*	*6,700*	*7,127*
			Cost of passage granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	*1,000*	*2,000*	*2,000*	*4,242*
			Rewards	..	..	..	..
A-4—Contract contingencies.			Contract contingencies ..	..	..	..	..
A-5—Other contingencies.			Rents, rates and taxes ..	..	..	..	..
			Other contingent charges	800	800	1,560	664
			For rounding—				
			Voted	−300	..	−178	..
			Charged	..	..	*+300*	..
			Total (a) Superintendence	**4,41,000**	**4,46,300**	**4,52,000**	**4,33,723**
			Voted ..	**3,24,000**	**3,30,800**	**3,34,000**	**3,18,905**
			Charged ..	*1,17,000*	*1,19,300*	*1,18,000*	*1,14,818*

III—Detailed Account No. 29A—Presidency Police—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Calcutta Police.				
—Pay of establishment.	57	56	Inspectors (350 and less) ..	2,12,500	2,12,000	2,27,000	2,17,479
	100	103	Sub-Inspectors (200 and less) ..	2,17,750	2,14,000	2,04,000	2,06,558
	191	190	Sergeants (245 and less) ..	4,71,000	4,68,000	4,75,000	4,92,515
	487	487	Asst. Sub-Inspectors and head constables (50 and less) ..	2,63,034	2,60,000	2,60,000	2,59,623
	3,430	3,444	Constables (29 and less) ..	11,43,300	11,30,000	11,35,000	11,37,608
	55	55	Indian officers of the Armed Police (74 and less)	29,000	28,500	29,000	28,282
	424	424	Sepoys (29 and less)	1,52,000	1,50,000	1,49,000	1,47,667
			Temporary Force	1,40,000	1,38,000	1,38,000	1,35,250
	13	20	Other establishments (105 and less)	16,000	15,500	11,000	11,846
—Allowances, honoraria, etc.			Travelling allowance	79,739	79,000	79,000	81,868
			House-rent and other allowances ..	2,500	2,500	2,500	2,029
			Rewards (Police officers)	18,000	16,000	18,000	14,563
			Escort charges (paid in cash)	2,000	2,000	2,000	1,358
			Cost of railway warrants	19,000	19,000	21,000	18,628
			Cost of passages (voted)	19,000	..	..	..
—Contract contingencies.			Contract contingencies	1,03,933	1,03,000	94,000	1,07,004
- Other contingencies.			Arms, accoutrements and ordnance stores ..	20,543	9,000	9,500	8,678
			Clothing charges	1,28,904	1,25,000	1,30,000	1,28,164
			Rewards to private persons	1,500	1,500	1,500	1,746
			Payments to the Calcutta Municipality for ambulance charges.	11,800	11,800	11,800	11,800
			Purchase and maintenance of horses and their equipment.	32,000	32,000	31,000	31,557
			Purchase and maintenance of motor-cars, bicycles, etc.	57,000	62,500	64,485	50,906
			Secret service money	30,000	40,000	40,000	31,000
			Purchase of books	500	500	500	464
			Rents, rates and taxes	2,01,100	1,98,000	1,98,000	2,09,858
			Other contingent charges	58,000	58,000	58,000	57,547

III—Detailed Account No. 29A—Presidency Police—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(b) Calcutta Police—*concld.*				
A-7—	*Add*—Establishment charges payable to other Governments, departments, etc.—				
	Voted ..	900	..	..	14
	Charged	..	..	..	..
A-8—	*Deduct*—Establishment charges recoverable from other Governments, departments, etc (Voted)	99,000	98,800	99,000	96,63
	For rounding—				
	Voted ..	—3	..	—285	..
	Charged	..	..	..	..
	**Total (b) Calcutta Police .. .. ..

III—Detailed Account No. 29A- Presidency Police—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(d) Port Police.				
—*Pay of officers*	1	1	Deputy and Assistant Commissioners, 825—				
			Charged	*10,200*	*11,000*	*10,300*	*9,030*
—*Pay of establishment.*	5	5	Inspectors (350 and less)	18,500	18,500	19,000	18,147
	7	7	Sub-Inspectors (175 and less)	16,000	16,000	17,000	15,898
	14	14	Sergeants (250 and less)	37,500	37,500	37,500	37,148
	64	64	Asst. Sub-Inspectors and Head-Constables (50 and less)	34,000	34,000	36,000	34,221
	560	560	Constables (29 and less)	1,84,000	1,84,000	1,85,000	1,83,883
	4	4	Clerks, 1(125), 1(120), 1(89), 8(46)	4,800	4,500	4,500	4,186
	33	33	Manjhis and Dandies (30 and less)	11,500	11,500	11,500	11,296
	46	46	Steam-launch establishment (75 and less)				
			Temporary establishment	17,000	16,500	17,000	16,295
—*Allowances, honoraria, etc.*			Travelling allowances—				
			Voted	6,000	5,500	6,000	5,759
			Charged	*1,200*	*1,200*	*1,200*	*1,246*
			House-rent and other allowances—				
			Voted	800	600	800	669
			Charged	*1,100*	*1,100*	*1,100*	*1,425*
			Rewards	3,000	2,000	3,500	1,208
			Cost of railway warrants	2,000	2,000	2,000	2,276
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)				
Contract contingencies.			Contract contingencies	24,000	24,000	24,000	33,638
Other contingencies.			Clothing charges	14,000	14,000	16,000	12,625
			Purchase and maintenance of launches and boats	9,000	9,000	10,000	8,438
			Rewards to private persons	1,000	900	2,500	330
			Secret service money	1,000	1,000	1,000	1,000
			Purchase of books	200	200	200	197
			Rents, rates and taxes	71,000	71,000	71,000	70,613
			Other non-contract charges	7,000	7,000	7,000	6,043
			For rounding—				
			Voted	−300	..	500	..
			Charged	*+500*		*+400*	..
			Total Port Police	**4,75,000**	**4,73,000**	**4,84,000**	**4,75,571**
			Voted	**4,62,000**	**4,59,700**	**4,71,000**	**4,63,870**
			Charged	*13,000*	*13,300*	*13,000*	*11,701*

III—Detailed Account No. 29A—Presidency Police—*contd.*

		Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
					Rs.	Rs.	Rs.	Rs.
				(e) Charges for Rescue Home for Girls.				
A-2—Pay of establishment.				Establishment	2,600	2,500	2,500	2,350
A-5—Other contingencies.				Other contingent charges	6,500	6,500	6,500	6,638
				For rounding	—100	..	..	..
				Total (e) (Voted) ..	**9,000**	**9,000**	**9,000**	**8,988**
				(f) Cattle Pounds.				
A-2—Pay of establishment.		4	4	Assistant Sub-Inspectors and servant (50 and less)	1,600	1,600	1,450	1,523
A-3—Allowances, honoraria, etc.				House-rent and other allowances	30	..	30	26
A-5—Other contingencies.				Feed and keep of animals ..	1,800	1,500	2,000	1,898
				Clothing charges	60	100	60	..
				Rents, rates and taxes ..	100	100	100	89
				Other contingent charges ..	700	700	700	738
				For rounding ..	—290	..	—340	..
				Total (f) Cattle Pounds (Voted)	**4,000**	**4,000**	**4,000**	**4,274**
				(g) Police Dead House.				
A-2—Pay of establishment.		2	1	Supervisor	2,400	2,700	6,800	4,600
		1	1	Dissector (16)	200	200	200	192
A-3—Allowances, honoraria, etc.				House-rent and other allowances ..	..	100	900	300
A-5—Other Contingencies.				Rents, rates and taxes	2,000	2,000	1,950	1,931
				Other contingent charges	2,000	2,000	2,100	1,940
				For rounding	+400	..	+50	..
				Total (g) Police Dead House (voted) ..	**7,000**	**7,000**	**12,000**	**8,961**

III—Detailed Account No. 29A.—Presidency Police—*contd.*

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(h) Police supplied to private individuals.				
2—*Pay of establishment.*	1	1	Sub-Inspector (195) ..	2,400	2,400	2,400	2,387
	82	93	Head Constables and Constables (42 and less) ..	32,500	32,000	28,900	28,361
			Temporary establishment ..	..	..	..	..
3—*Allowances, honoraria, etc.*			Travelling allowance	200	200	200	192
			House-rent and other allowances ..	..	..		..
5—*Other contingencies.*			Clothing charges	1,000	1,300	1,600	567
			Rents, rates and taxes ..	600	600	600	505
			Other contingent charges	600	500	600	531
			For rounding	−300	..	−300	..
			Total (h) Police supplied to private individuals	37,000	37,000	34,000	32,543]

III—Detailed Account No. 29A—Presidency Police—*contd.*

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(i) Hospital Charges.				
A-1—Pay of officers	1	1	Police Surgeon (750)—				
			Voted ..	7,500	7,200	10,700	10,145
			Charged	..	..	..	..
A-2—Pay of establishment.	5	6	Assistant and Sub-Assistant Surgeons (400 and less) ..	14,000	13,000	12,000	11,926
	3	5	Matron and Nurses	7,000	5,000	4,300	130
	3	4	Compounders and dressers, 1 (49), 1(43), 1(15)	1,900	1,400	1,400	1,335
	6	6	Nursing orderlies ..	2,500	2,500	2,200	85
	1	1	Clerk (165) ..	900	900	900	824
	3	2	Servants 1(18), 1(16) ..	400	400	700	407
			Temporary establishment ..	..	100	..	419
	1	1	Assistant Sub-Inspector (50) ..	500	400	500	525
			Leave salaries	..	..	..	..
A-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	800	600	800	810
			House-rent and other allowances—				
			Voted ..	2,000	1,800	1,700	2,366
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..	
A-5—Other contingencies.			Diet and clothing of patients ..	23,900	17,600	17,000	15,201
			Medical requisites	7,500	6,200	6,200	4,922
			Purchase of books	..	..	..	..
			Rents, rates and taxes	4,000	3,800	3,700	4,621
			Other contingent charges	17,000	15,600	15,200	13,540
			For rounding—				
			Voted ..	+100	..	−300	..
			Charged	..	..	..	..
			Total (i) Hospital Charges (Voted) ..	**80,000**	**76,500**	**77,000**	67,246

III—Detailed Account No. 29B—Superintendence.

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			B—Superintendence.				
1—Pay of officers	6	6	Inspector-General and Deputy Inspectors-General (2,500 and less)—				
			Voted .	..	.	..	
			Charged	*1,58,000*	*1,56,000*	*1,54,000*	*1,57,428*
	2	2	Other gazetted officers 1 (1,050) 1 (950)—				
			Voted ..	..	.	..	..
			Charged	*29,000*	*28,000*	*29,700*	*41,651*
2—Pay of establishment.	105	105	Clerical, launch, boat and elephant establishment (420 and less)	1,23,000	1,22,000	1,22,000	1,22,344
	2	2	Head Constables .	800	800	800	744
	26	24	Constables (24 and less)	6,400	6,400	7,000	6,924
	10	10	Servants (23 and less)	2,100	2,100	2,100	2,055
			Temporary establishment .	400	2,700	1,000	1,926
3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	2,200	2,200	2,200	2,246
			Charged	*11,500*	*11,500*	*11,500*	*10,675*
			Hill allowances—				
			Voted .	150	150	150	114
			House-rent and other allowances—				
			Voted	2,800	2,650	2,800	3,188
			Charged	*5,400*	*4,500*	*4,800*	*3,572*
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)	*1,000*	*2,000*	*2,000*	*3,094*
			Cost of railway warrants .. .	600	600	750	670
4—Contract contingencies.			Contract contingencies .. .	11,000	9,500	9,500	8,494
5—Other contingencies.			Purchase of books	600	600	600	517
			Rent, rates and taxes . ..	1,500	1,300	1,300	1,306
			Other contingent charges	32,000	32,000	32,500	32,238
			For rounding—				
			Voted ..	+ 450	..	+ 300	..
			Charged	*+ 100*	..	..	..
			Total B .. .	**3,89,000**	**3,88,000**	**3,85,000**	**3,99,186**
			Voted ..	**1,84,000**	**1,83,000**	**1,83,000**	**1,82,766**
			Charged	*2,05,000*	*2,05,000*	*2,02,000*	*2,16,420*

III—Detailed Account No. 29C—District Executive Force.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C—DISTRICT EXECUTIVE FORCE.				
Summary.				
(a) District Police .. Voted ..	1,41,25,000	1,35,11,000	1,37,58,400	1,36,82,090
Charged	*6,99,000*	*6,98,000*	*6,91,000*	*7,00,667*
(b) Other Police .. Voted ..	14,000	14,000	13,600	13,483
Charged	..	..	..	..
Total C District Executive Force	**1,48,38,000**	**1,42,23,000**	**1,44,63,000**	**1,43,96,240**
Voted ..	**1,41,39,000**	**1,35,25,000**	**1,37,72,000**	**1,36,95,573**
Charged	*6,99,000*	*6,98,000*	*6,91,000*	*7,00,667*

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) District Police.				
C-1—Pay of officers	36	39	Superintendents (750 to 1,450)—				
			Voted ..	44,000	48,000	42,000	46,289
			Charged	*4,07,000*	*4,05,000*	*3,85,000*	*3,96,338*
	44	46	Assistant Superintendents (350 to to 675) (*Charged*) ..	*1,11,000*	*1,09,000*	*1,10,000*	*1,10,226*
	24	26	Deputy Superintendents (150 to 800)—				
			Voted ..	1,26,132	1,18,000	1,15,000	1,15,784
			Temporary officers—				
			Voted ..	8,000	..	12,000	1,718
			Charged	*20,000*	*15,000*	*35,000*	*26,205*
			Total ..	**7,16,132**	**6,95,000**	**6,99,000**	**6,96,560**
			Voted ..	**1,78,132**	**1,66,000**	**1,69,000**	**1,63,791**
			Charged	*5,38,000*	*5,29,000*	*5,30,000*	*5,32,769*
			Carried over ..	7,16,132	6,95,000	6,99,000	6,96,560

III—Detailed Account No. 29C—District Executive Force—*contd.*

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	7,16,132	6,95,000	6,99,000	6,96,560
			Police Force.				
1.2—*Pay of establishment.*	224	225	Inspectors (300 and less)—				
			Voted ..	6,98,017	6,90,000	6,65,000	6,53,731
	1,705	1,705	Sub-Inspectors (130 and less)—				
			Voted ..	21,80,000	21,50,000	21,20,000	21,01,574
	29	29	Sergeants (225 and less)—				
			Voted ..	60,000	60,000	59,000	58,762
	2,525	2,519	Assistant Sub-Inspectors and Head Constables (40 and less)—				
			Voted ..	11,54,000	11,54,000	11,40,297	11,34,828
	19,432	19,448	Constables (24 and less)—				
			Voted ..	51,64,269	51,60,000	52,00,539	51,05,575
			Other temporary force—				
			Voted ..	85,000	92,000	1,70,000	1,49,557
			Temporary District Intelligence staff—				
			Voted ..	1,12,000	1,10,000	1,20,000	2,56,858
			For rounding—				
			Voted ..	..	..	..	..
			Total—Pay of establishment (Police Force)	**94,53,286**	**94,16,000**	**94,74,836**	**94,00,885**
			Voted ..	**94,53,286**	**94,16,000**	**94,74,836**	**94,00,885**
			Carried over	1,01,69,418	1,01,11,000	1,01,73,836	1,01,57,445

111—Detailed Account No. 29C—District Executive Force—*contd.*

Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		Brought forward ..	1,01,69,418	1,01,11,000	1,01,73,836	1,01,57,445
		Pay of establishment.				
362	399	Clerks (140 and less)—				
		Voted ..	3,75,000	3,65,000	3,50,360	3,38,786
28	28	Servants (52 and less)—				
		Voted ..	6,000	5,800	6,000	5,807
		Launch, boat and elephant establishment—				
		Voted ..	47,000	47,000	52,000	46,635
		Temporary establishment—				
		Voted ..	900	1,700	3,000	3,339
		For rounding—				
		Voted ..	..	..	..	..
		Total—Pay of establishment—Office establishment (voted) ..	**4,28,900**	**4,19,500**	**4,11,360**	**3,94,567**
		Voted ..	**4,28,900**	**4,19,500**	**4,11,360**	**3,94,567**
		Travelling allowances—				
		Voted ..	8,76,411	8,75,000	8,75,185	8,53,127
		Charged	*96,400*	*95,000*	*95,000*	*98,087*
		Hill allowance—				
		Voted ..	1,500	1,500	1,500	1,431
		House-rent and other allowances—				
		Voted ..	1,30,540	1,30,000	1,27,000	1,30,230
		Charged	*8,800*	*10,000*	*7,000*	*5,278*
		Rewards—				
		Voted ..	75,000	75,000	75,000	75,876
		Carried over ..	1,05,98,318	1,05,30,500	1,05,85,196	1,05,52,012

O-3—*Allowances, honoraria, etc.*

III—Detailed Account No. 29C—District Executive Force—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	1,05,98,318	1,05,30,500	1,05,85,196	1,05,52,012
	Cost of passages—				
	Voted ..	6,000	..	..	..
	Charged	*11,000*	*19,000*	*19,000*	*22,179*
	Recruiting charges—				
	Voted ..	4,004	2,000	4,514	2,310
	Cost of railway warrants—				
	Voted ..	3,60,000	3,60,000	4,20,000	3,81,548
	Escort charges—				
	Voted ..	1,10,000	1,10,000	1,10,000	1,07,054
	For rounding—				
	Voted ..	..	..	..	..
	Charged	..	..	..	..
	Total ..	**16,79,655**	**16,77,500**	**17,34,199**	**16,77,120**
	Voted ..	**15,63,455**	**15,53,500**	**16,13,199**	**15,51,576**
	Charged	*1,16,200*	*1,24,000*	*1,21,000*	*1,25,544*
-Contract contingencies.	**Contract contingencies—**				
	Voted ..	5,99,954	6,14,800	6,26,834	6,52,701
	For rounding—				
	Voted ..	..		..	..
	Total ..	**5,99,954**	**6,14,800**	**6,26,834**	**6,52,701**
-Other contingencies.	**Arms, accoutrements and ordnance stores—**				
	Voted ..	1,15,696	66,000	93,040	93,668
	Clothing charges—				
	Voted ..	3,26,042	2,59,000	3,26,147	3,28,766
	Fixed boat-hire and contingencies—				
	Voted ..	1,66,000	1,64,000	1,65,380	1,64,728
	Purchase and maintenance of motor cars, boats and stores steamers, etc.—				
	Voted ..	22,000	6,000	10,000	6,469
	Purchase of tents, *pals*, etc.—				
	Voted ..	6,000	6,000	6,000	5,005
	Carried over ..	1,28,77,927	1,28,22,800	1,29,46,229	1,28,81,833

III—Detailed Account No. 29C—District Executive Force—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	1,28,77,927	1,28,22,800	1,29,46,229	1,28,81,633
	Escort charges— Voted ..	..	..	..	..
	Rewards to private persons— Voted ..	16,000	13,000	16,000	20,504
	Rewards to private persons under the Gambling and Explosives Acts— Voted ..	100	100	..	101
	Purchase of books— Voted ..	1,000	1,700	1,700	1,402
	Petty constructions— Voted ..	..	..	..	1,67,054
	Rents, rates and taxes— Voted ..	4,40,000	4,37,000	4,45,000	4,36,399
	Other contingent charges— Voted ..	93,526	84,000	88,248	92,321
	For rounding— Voted ..	..	..	..	..
	Total other contingencies— **Voted** ..	**11,86,364**	**10,36,800**	**11,51,515**	**13,16,417**
C-5—Other contingencies.	Petty construction	1,67,000	1,54,100	1,67,000	..
C-6—Grants-in-aid, contributions, etc.	Grants to Municipalities in lieu of fines, etc., under the Calcutta Hackney Carriage Act previously paid to those bodies through "Refund" (Voted) ..	12,500	..	..	..
	Grants to Municipalities, District Boards, Union Boards, etc., in lieu of fines, etc., under the Cattle Trespass Act previously paid direct to those bodies (Voted) ..	3,83,000	..	..	..
	Total Grants-in-aid, etc. (Voted) ..	**3,95,500**	..	..	..
C-7—Establishment charges payable to other Governments, departments, etc.	*Add*—Establishment charges payable to other Governments, departments, etc.— Voted ..	1,950	2,000	500	15
	Charged	*45,000*	*45,000*	*40,000*	*42,35*
C-8—Establishment charges recoverable from other Governments, departments, etc.	*Deduct*—Establishment charges recoverable from other Governments, departments, etc. (Voted)	700	700	8,600	2,61
	For rounding— Voted ..	+159	..	+356	..
	Charged	*—200*	..		..
	Total carried over	**1,46,73,000**	**1,40,86,000**	**1,42,87,000**	**1,42,38,1**

III—Detailed Account No. 29C—District Executive Force—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,46,73,000	1,40,60,000	1,42,97,000	1,42,38,139
			Hospital charges.				
—Pay of ablishment.	25	23	Assistant and Sub-Assistant Surgeons (200 and less)—				
			Voted ..	50,000	54,000	56,000	55,055
	28	25	Other hospital establishment (40 and less)—				
			Voted ..	14,000	14,000	14,000	13,593
			Leave salary . .	..	..	..	..
—Allowances, moraria, etc.			Travelling allowance—				
			Voted ..	2,900	3,000	3,000	3,357
			House-rent and other allowances—				
			Voted ..	1,200	1,200	1,500	1,327
—Other ntingencies.			Diet of patients—				
			Voted ..	40,000	45,000	46,000	50,161
			Medical stores—				
			Voted ..	36,000	24,000	24,423	13,013
			Clothing and bedding of patients—				
			Voted ..	6,000	7,000	7,000	7,291
			Other contingent charges—				
			Voted ..	700	800	500	821
			For rounding—				
			Voted ..	+200	..	+23	..
			Total Hospital charges	**1,51,000**	**1,49,000**	**1,52,400**	**1,44,618**
			Voted ..	**1,51,000**	**1,49,000**	**1,52,400**	**1,44,618**
			Total (a) District Police ..	**1,43,24,000**	**1,42,09,000**	**1,44,49,400**	**1,43,82,757**
			Voted ..	**1,41,25,000**	**1,35,11,000**	**1,37,58,400**	**1,36,82,090**
			Charged	*6,99,000*	*6,98,000*	*6,91,000*	*7,00,667*

III—Detailed Account No. 29C—District Executive Force—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals. 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) OTHER POLICE.				
			Port Police (Chittagong).				
C-2—Pay of establishment.	1	1	Inspector (250) ..	3,000	3,400	3,600	3,425
	1	1	Sub-Inspector (130)	1,560	1,500	1,400	1,472
	2	2	Assistant Sub-Inspector and Head Constables, 1 (40), 1 (32) ..	860	800	750	776
	12	12	Constables (24 and less) ..	3,400	3,200	3,200	3,216
	4	4	Boat establishment (55 and less)	1,500	1,400	1,500	1,362
C-3—Allowances, honoraria, etc.			Travelling allowance	300	100	100	327
			House-rent and other allowances ..	1,000	1,000	1,000	1,025
			Cost of railway warrants	..	..	..	..
C-4—Contract contingencies.			Contract contingencies	700	1,000	500	705
C-5—Other contingencies.			Other contingent charges	1,600	1,600	1,600	1,175
			For rounding	+80	..	—50	..
			Total (b) Port Police, Chittagong (Voted) ..	**14,000**	**14,000**	**13,000**	**13,461**

III—Detailed Account No. 29D.—Police Training Schools.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
D. POLICE TRAINING SCHOOLS.					
Summary.					
Calcutta Police	**Voted** ..	**44,000**	**43,000**	**45,000**	**41,984**
	Charged	..	..	..	..
District Police	**Voted** ..	**1,26,000**	**1,28,600**	**1,33,000**	**1,27,835**
	Charged	*17,000*	*18,400*	*17,000*	*17,195*
Total Police Training Schools ..		**1,87,000**	**1,91,000**	**1,95,000**	**1,87,014**
	Voted ..	**1,70,000**	**1,72,600**	**1,78,000**	**1,69,819**
	Charged	*17,000*	*18,400*	*17,000*	*17,195*

	Number. 1938-39.	Number. 1939-40.					
			D. POLICE TRAINING SCHOOLS.				
			(a) Calcutta Police.				
1—Pay of officers	1	1	Assistant Commissioner (475) (voted)	5,900	5,600	5,600	5,719
2—Pay of establishment.	2	2	Inspectors 2 (325 and less), special pay 2(25).	24,000	23,500	23,500	22,494
	4	4	Sub-Inspectors (200 and less), special pay 4(20)				
	10	10	Assistant Sub-Inspectors and Head Constables (50 and less), special pay 10(5).				
	2	2	Constables 2(26), special pay 2(3), 1(10).				
	1	1	Clerk	1,400	1,400	1,400	1,330
	1	1	Servant (16)	200	200	200	192
3—Allowances, honoraria, etc.			Travelling allowance	1,000	1,000	1,000	900
			Other allowances	100	100	100	90
			Rewards	400	300	400	236
			Cost of railway warrant	100	100	100	96
5—Other contingencies.			Clothing	700	700	700	532
			Rents, rates and taxes	7,600	7,600	7,600	7,629
			Other contingent charges	3,000	2,500	4,000	2,766
			For rounding	−400	..	+400	..
			Total (a) Calcutta Police (voted) ..	**44,000**	**43,000**	**45,000**	**41,984**

III—Detailed Account No. 29D—Police Training School—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) District Police.				
D-1—Pay of Officers.	1	1	Principal, 1 (1,150)—				
			Voted	..	..	..	..
			Charged	*16,000*	*16,000*	*17,000*	*16,397*
	1	1	Other officers 1 (200), special pay 1(42)				
			Voted	3,200	4,000	6,600	6,500
			Charged	..	..	..	..
D-2—Pay of establishment.	92	92	Instructing staff (300 and less)	72,000	72,000	72,300	71,495
	5	5	Hospital establishment ,1 (175), 1 (26), 3 (40)	4,200	4,000	4,500	3,859
	5	5	Clerks (140 and less)	5,000	4,700	5,000	5,103
	3	3	Servants, 1 (50), 1(39), 1(16) ..	1,300	1,300	1,300	1,381
			Temporary establishment ..	100	100	100	56
D-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	2,000	4,000	2,300	1,980
			Charged	*915*	*400*	*400*	*398*
			House-rent and other allowances—				
			Voted ..	800	800	800	810
			Charged	..	..	..	*400*
			Rewards	100	100	100	50
			Cost of railway warrant	1,200	1,200	1,300	738
			Cost of passage granted under the Superior Civil Services Rules, 1924 (*charged*) ..	..	*2,000*	..	..
D-4—Contract Contingencies.			Contract contingencies	20,000	21,800	21,800	20,293
D-5—Other Contingencies.			Clothing charges	1,500	1,500	1,500	1,439
			Miscellaneous charges	..	..	..	..
			Purchase of books	50	50	50	135
			Rents, rates and taxes ..	72	50	72	72
			Other contingent charges	14,000	14,000	15,000	13,924
			For rounding—				
			Voted ..	+478	..	+278	..
			Charged	*+85*	..	*—400*	..
			Total (b)—District Police	**1,43,000**	**1,48,000**	**1,50,000**	**1,45,030**
			Voted ..	**1,26,000**	**1,29,600**	**1,33,000**	**1,27,835**
			Charged	*17,000*	*18,400*	*17,000*	*17,195*

III—Detailed Account No. 29E—Special Police.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E.—SPECIAL POLICE.					
Summary.					
Eastern Frontier Rifles (Bengal Battalion) ..	Voted ..	4,22,000	3,51,000	3,45,000	3,50,914
	Charged ..	*57,000*	*63,000*	*62,000*	*62,648*
Frontier Police (Chittagong)	Voted ..	..	..	..	..
	Charged ..	*1,31,000*	*1,29,000*	*1,28,000*	*1,24,053*
Total Special Police		5,10,000	5,43,000	5,35,000	5,37,615
	Voted ..	4,22,000	3,51,000	3,45,000	3,50,914
	Charged ..	*1,88,000*	*1,92,000*	*1,90,000*	*1,86,701*

Number. 1938-39.	Number. 1939-40.	DETAILS.				
		(a) Eastern Frontier Rifles (Bengal Battalion).				
-Pay of officers 4	4	Commandants and Assistant Commandants (1,515 and less)—				
		Voted	..	..	..	..
		Charged	*45,200*	*50,000*	*51,000*	*50,873*
-Pay of establishment. 16	16	Indian Officers (250 and less) ..	21,500	21,500	21,500	21,323
823	823	Non-Commissioned Officers (28 and less)	24,000	24,500	23,000	23,953
		Sepoys and buglers (17 and less)	1,65,000	1,65,000	1,63,000	1,63,998
5	5	Hospital staff (200 and less) ..	5,000	4,500	4,800	5,059
8	8	Clerks and school masters (140 and less)	6,800	6,500	6,400	6,341
1	1	Servant (17)	200	200	200	204
		Carried over ..	2,67,700	2,72,200	2,69,900	2,71,751

III—Detailed Account No. 29E—Special Police—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	2,67,700	2,72,200	2,69,900	2,71,751
	(1) Eastern Frontier Rifles (Bengal Battalion).				
E-3—Allowances, honoraria, etc.	Travelling allowance—				
	Voted ..	1,000	800	800	1,162
	Charged	*5,000*	*7,000*	*5,000*	*5,118*
	House-rent and other allowances—				
	(*a*) Commandant and Assistant Commandants (*Charged*)	*4,500*	*4,000*	*4,400*	*4,274*
	(*b*) Non-commissioned officers and men (voted)	6,000	6,000	6,600	5,711
	(c) Civilian Personnel (voted)	200	200	200	211
	Ration allowance	15,000	15,000	14,500	14,921
	Cost of railway warrants—				
	Voted ..	18,000	18,000	18,000	17,314
	Charged	..	..	..	..
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..	..
E-4—Contract contingencies.	Contract contingencies	18,800	19,000	18,500	18,963
E-5—Other contingencies.	Arms, accoutrements and ordnance stores ..	85,262	16,000	16,000	18,379
	Clothing charges	31,000	31,000	31,000	32,544
	Medical requisites	1,500	1,300	1,300	1,166
	Horses and other animals, forage, harness and shoeing	300	300	300	272
	Coal, fuel, oil, petrol, lubricants, etc. ..	5,500	5,500	6,000	5,193
	Purchase of books	40	..	40	45
	Petty construction and repairs ..	1,000	1,000	1,000	979
	Rents, rates and taxes	7,500	7,000	5,500	5,857
	Other contingent charges	6,700	6,700	6,700	6,733
E-6—Grants-in-aid, contributions, etc.	Contribution for passage of officers transferred from other Govts., Departments (*Charged*)	*2,400*	*2,000*	*2,000*	*2,383*
E-7—Establishment charges payable to other Governments, Departments, etc.	*Add*—Establishment charges payable to other Governments, Departments, etc. ..	1,700	1,000	..	586
	For rounding—				
	Voted ..	−2	..	−340	..
	Charged	*−100*	..	*−400*	..
	Total (a) Eastern Frontier Rifles (Bengal Battalion)	**4,79,000**	**4,14,000**	**4,07,000**	**4,13,562**
	Voted ..	**4,22,000**	**3,51,000**	**3,45,000**	**3,50,914**
	Charged	*57,000*	*63,000*	*62,000*	*62,648*

III—Detailed Account No. 29E—Special Police—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Frontier Police, Chittagong.				
			Charged.				
—Pay of officers	1	1	Assistant Superintendent ..	*2,000*	*1,000*	..	..
2—Pay of establishment.	2	2	Inspectors 1(250), 1(200) ..	*6,000*	*6,900*	*5,600*	*6,060*
	17	17	Sub-Inspectors (80 to 130) ..	*23,300*	*23,000*	*23,300*	*22,747*
	24	24	Assistant Sub-Inspectors and Head-Constables (40 and less)..	*10,300*	*10,400*	*9,700*	*10,300*
	195	195	Constables (24 and less) ..	*55,000*	*54,000*	*54,700*	*53,176*
	2	2	Hospital staff	*2,300*	*2,200*	*2,200*	*2,342*
	3	3	Clerks (40—80)	*2,900*	*2,700*	*2,700*	*2,683*
	2	2	Servants 1 (18) and 1 (16) ..	*400*	*400*	*400*	*384*
3—Allowances, honoraria, etc.			Travelling allowance	*9,600*	*9,000*	*12,000*	*8,448*
			House-rent and other allowances ..	*3,800*	*3,200*	*3,700*	*3,195*
			Cost of railway warrants	*100*	*100*	..	*165*
4—Contract contingencies.			Contract contingencies	*8,500*	*8,200*	*8,200*	*8,200*
5—Other contingencies.			Clothing charges	*3,500*	*3,500*	*3,500*	*3,596*
			Secret service money	..	..	..	..
			Arms, accoutrements and ordnance stores ..	*800*	*2,400*	*800*	*558*
			Purchase of books	..	..	..	*46*
			Other contingent charges	*2,000*	*2,000*	*1,500*	*2,153*
			For rounding	*+500*	..	*—300*	..
			Total (b) Frontier Police, Chittagong (*Charged*)	*1,31,000*	*1,29,000*	*1,28,000*	*1,24,053*

III.—Detailed Account No. 29F.—Railway Police.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actua 1937-3
				Rs.	Rs.	Rs.	Rs
			F.—Railway Police.				
F-1—Pay of officers	3	3	Superintendents (1,450 and less) .. Voted ..	..	..	..	..
			Charged	*50,000*	*50,000*	*50,000*	*50,0*
			Assistant and Deputy Superintendents—				
			Voted ..	..	..	..	..
			Charged	..	..	..	..
F-2—Pay of establishment.	14	14	Inspectors (300 and less) ..	46,800	46,000	46,500	45,1
	65	65	Sub-Inspectors (130 and less) ..	86,000	84,000	92,000	90,5
	19	19	Sergeants (220 and less) ..	39,000	39,500	38,000	36,87
	130	130	Assistant Sub-Inspectors, etc., and Head-Constables (40 and less)..	58,000	56,000	63,000	61,44
	786	788	Constables (24 and less) ..	2,01,320	2,00,000	2,07,000	2,08,25
	29	29	Clerks (140 and less) ..	23,600	23,400	23,700	22,37
	3	3	Servants (19 and less) ..	600	600	600	63
F-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	24,026	24,000	24,000	28,605
			Charged	*2,900*	*2,500*	*2,300*	*2,643*
			House-rent and other allowances—				
			Voted ..	9,300	9,500	9,500	9,197
			Charged	*2,000*	*2,500*	*1,800*	*1,780*
			Cost of railway warrants—				
			Voted ..	1,800	1,800	1,800	2,209
			Charged	..	..	..	..
			Rewards	2,500	2,500	2,500	3,099
			Escort charges paid in cash—				
			Voted ..	900	900	900	1,113
			Charged	..	..	..	..
			Recruiting charges	8	..	..	..
			Cost of passage granted under the Superior Civil Services Rules, 1924 (*charged*) ..	..	..	..	853
			Carried over ..	5,48,754	5,43,200	5,63,600	5,65,478

III.—Detailed Account No. 29F.—Railway Police.—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Railway Police—*concld.*				
	Brought forward ..	5,48,754	5,43,200	5,63,600	5,65,476
—*Contract continnoies.*	Contract contingencies	11,256	12,700	10,500	11,442
—*Other continnoies.*	Rewards to private persons	800	800	800	721
	Arms, accoutrements and ordnance stores ..	2,020	1,000	2,000	2,033
	Clothing charges	14,082	9,000	14,000	14,153
	Purchase of books	100	100	100	66
	Rents, rates and taxes	1,02,000	1,00,000	99,000	97,433
	Other contingent charges	9,400	8,200	8,800	6,963
6—*Establishment charges payable to or recoverable from other Governments.*	Payable to Orissa Government on account of Bengal-Nagpur Railway Police ..	33,000	43,000	33,000	27,749
7—*Establishment charges recoverable from other Governments, etc.*	*Deduct*—Recoveries from Bihar and Orissa Government on account of East Indian Railway and Eastern Bengal Railway Police	16,000	17,000	16,200	16,250
	Deduct—Recoveries from the Railway Department	3,65,000	3,53,000	4,21,000	4,00,967
	For rounding—				
	Voted ..	+488	..	+500	..
	Charged	*+100*	..	*—100*	..
	Total (F) Railway Police ..	3,41,000	3,48,000	2,95,000	3,06,819
	Voted ..	2,86,000	2,93,000	2,41,000	2,52,799
	Charged	*55,000*	*55,000*	*54,000*	*54,020*

11T—Detailed Account No. 29G.—Criminal Investigation Department.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
				Rs.	Rs.	Rs.	Rs.
			G.—Criminal Investigation Department.				
G-1—Pay of officers	1	1	Deputy Inspector-General (2,150)—				
			Voted ..	..	..	..	..
			Charged	*27,600*	*26,000*	*26,500*	*26,7*
	10	11	Other gazetted officers (1,350 and less)—				
			Voted ..	42,000	40,000	42,000	28,9
			Charged	*52,000*	*53,000*	*39,000*	*46,5*
			Temporary officers (1,000 and less)—				
			Voted ..	28,000	36,000	29,300	39,1
			Charged	*27,000*	*21,000*	*43,000*	*32,8*
G-2—Pay of establishment.	80	80	Clerks (660 and less) ..	1,43,000	1,41,000	1,43,000	1,36,9
	5	5	Servants, 1(50), 1(18), 3(16) ..	1,400	1,400	1,400	1,4
			Temporary establishment ..	25,000	24,000	25,600	26,4
	44	44	Inspectors (300 and less) ..	1,72,000	1,69,000	1,72,000	1,56,1
	98	100	Sub-Inspectors (275 and less) ..	1,74,366	1,70,000	1,80,000	1,43,2
	52	52	Assistant Sub-Inspectors and Head Constables (40 and less)	30,000	30,000	30,000	23,7
	113	113	Constables (24 and less) ..	30,000	28,000	31,000	24,3
			Temporary force—				
			Voted ..	2,67,634	2,70,000	2,80,000	3,33,6
			Charged	..	..	..	..
G-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	1,50,000	1,50,000	1,63,500	1,60,7
			Charged	*8,000*	*7,500*	*7,500*	*10,0*
			House-rent and other allowances—				
			Voted ..	13,300	18,000	30,500	43,7
			Charged	*11,000*	*11,000*	*13,000*	*10,7*
			Cost of Railway warrants—				
			Voted ..	25,000	25,000	28,000	27,0
			Charged	..	..	..	..
			*Rewards—				
			Voted ..	17,000	16,600	22,000	12,9
			Charged	..	..	..	..
			Cost of passage granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	*1,000*	*2,500*	..	*6*
			Carried over ..	12,45,300	12,40,000	13,06,300	12,86,1

III—Detailed Account No. 29G.—Criminal Investigation Department —*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	G.—Criminal Investigation Department— *concld.*				
	Brought forward ..	12,45,300	12,40,000	13,06,300	12,86,145
4—Contract contingencies.	Contract contingencies	2,500	2,500	2,500	2,809
5—Other contingencies.	Purchase of books	300	300	400	276
	Rents, rates and taxes	1,70,000	1,60,000	1,44,000	1,48,376
	Arms, accoutrements and ordnance stores ..	5,600	2,900	5,400	6,320
	Charges for defending fraudulent civil suits	300	300	500	315
	Clothing charges	13,000	7,000	13,000	13,300
	Purchase and maintenance of motor cars ..	13,000	3,000	6,000	5,000
	Secret service money	1,75,000	2,00,000	2,00,000	1,78,300
	Rewards to private persons	2,800	1,000	3,000	2,845
	Other contingent charges	80,000	80,000	82,000	74,311
	For rounding— Voted ..	—200	..	—100	..
	Charged	*+400*	..	..	
	Total (g) Criminal Investigation Department	**17,08,000**	**16,97,000**	**17,63,000**	**17,17,997**
	Voted ..	**15,81,000**	**15,76,000**	**16,35,000**	**15,90,524**
	Charged	*1,27,000*	*1,21,000*	*1,28,000*	*1,27,473*

III—Detailed Account No. 29J.—Works.

1-1— ..	Original Works—				
	Voted	3,24,000	1,60,000	1,30,100	1,27,959
	Charged	..	..	..	*2,870*
	Special Police—Bengal Military Police (E. F. Rifles)—				
	(*a*) Construction of new fortifications and defensive works.	..	..	..	..
	(*b*) Barracks, other buildings and fixed installations upkeep.	..	..	..	..
1-2— ..	Repairs, other than special police ..				
	Voted ..	18,000	5,000	18,000	16,021
	Charged	..	..	..	..
	Special Police—Bengal Military Police (E. F. Rifles)—				
	Barracks, other buildings and fixed installation upkeep	..	..	..	..
	Other charges	..	..	..	..
	Rounding	..	..	—100	..
	Total ..	**3,42,000**	**1,65,000**	**1,48,000**	**1,46,850**
	Voted ..	**3,42,000**	**1,65,000**	**1,48,000**	**1,43,980**
	Charged	..	..	..	*2,870*

III—Detailed Account No. 29K.—Charges in England.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—Secretary of State for India—					
(1) Leave salaries and deputation pay (*Charged*)		*6,240*	..	*8,160*	..
(2) Other charges—Outfit allowances of Indian Police probationers (*Charged*)		*800*	*800*	..	*1,200*
Total (*Charged*) ..		*7,040*	*800*	*8,160*	*1,200*
B.—High Commissioner for India—					
(1) Leave salaries and deputation pay ..	Voted ..	20,000	21,400	20,000	20,958
	Charged	*1,86,680*	*1,83,840*	*1,80,000*	*1,75,982*
(2) Sterling overseas pay	Voted ..	..	..	..	..
	Charged	*1,60,000*	*1,44,920*	*1,60,000*	*1,60,651*
(3) Other charges	Voted ..	..	..	..	..
	Charged	*10,200*	*2,040*	*1,200*	*1,710*
Total ..		3,76,880	3,52,200	3,61,200	3,59,301
	Voted ..	20,000	21,400	20,000	20,958
	Charged	*3,56,880*	*3,30,800*	*3,41,200*	*3,38,343*
For rounding	Voted ..	..	..	..	..
	Charged	*+80*	..	*−360*	..
Total—Charges in England		3,84,000	3,53,000	3,69,000	3,60,501
	Voted ..	20,000	21,400	20,000	20,958
	Charged	*3,64,000*	*3,31,600*	*3,49,000*	*3,39,543*
Less or gain by exchange	Voted ..	..	..	..	−169
	Charged	..	..	..	*−1,776*

GRANT No. 17

Ports and Pilotage

(Head of Account:—30—Ports and Pilotage)

Voted Rs. 3,63,000 *Charged Rs. 98,000*

Total Rs. 4,61,000

II—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs	Rs.	Rs.
-Charges for pooled launches—					
A-1—Pay of officers	Voted ..	8,000	9,000	8,400	11,330
	Charged	*6,700*	*5,400*	*6,100*	*5,405*
A-2—Pay of establishment	Voted ..	1,28,700	1,26,600	1,28,300	1,26,719
	Charged	*2,900*	*2,600*	*2,600*	*2,668*
A-3—Allowances, honoraria, etc.	Voted ..	1,100	1,100	1,100	1,109
	Charged	*200*	*100*	*300*	*233*
A-4—Contingencies	Voted ..	2,75,220	3,86,600	3,94,111	3,10,948
	Charged	*2,400*	*2,600*	*2,600*	*2,590*
A-5—Grants-in-aid, contributions, etc. ..	Voted ..	..	..	..	..
	Charged	..	..	..	..
A-6—Establishment charges recoverable from other Governments, departments, etc.—					
uct—Recoveries on account of value of coal, building materials and labour (Voted) ..		80,000	80,000	80,000	79,949
For rounding ..	Voted ..	—20	..	+89	..
	Charged	*—200*	..	*+400*	..
Total A ..		3,45,000	4,54,000	4,64,000	3,81,053
	Voted ..	3,33,000	4,43,300	4,52,000	3,70,157
	Charged	*12,000*	*10,700*	*12,000*	*10,896*
Purchase of Marine Stores, etc.—					
B-1—Building, repairs and outfit of ships ..	Voted ..	..	..	..	..
	Charged	..	*15,500*	*13,200*	*44,203*
B-2—Coal supplied to ships and vessels	Voted ..	..	..	..	..
	Charged	..	*500*	*500*	*304*
For rounding (*Charged*)		..	..	..	..
Total B ..		..	16,000	13,700	44,507
	Voted	..	..	..	..
	Charged	..	*16,000*	*13,700*	*44,507*

II.—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C.—Ports Establishments—					
C.-1—Pay of officers	Voted ..	..	..	..	..
	Charged	*13,800*	*13,800*	*15,600*	*14,155*
C.-2—Pay of establishment (Voted)		2,200	2,100	2,244	2,155
C.-3—Allowances, honoraria, etc.	Voted ..	1,600	1,700	1,700	1,663
	Charged	*6,900*	*5,600*	*7,600*	*6,251*
C.-4—Contingencies (Voted)		2,500	2,100	2,268	3,652
C.-5—Grants-in-aid, contributions, etc. (*Charged*)		..	*4,400*	*600*	*223*
C.-6—*Deduct*—Establishment charges recoverable from other Governments, departments, etc.	Voted ..	1,000	1,000	1,000	1,000
	Charged	..	..	..	..
C.-7—*Add*—Establishment charges payable to other Governments, departments, etc.	Voted ..	8,300	7,900	6,300	5,605
	Charged	*65,600*	*67,500*	*71,000*	*68,590*
For rounding	Voted ..	+100	..	−12	..
	Charged	..	..	+200	..
Total C ..		1,00,000	1,04,100	1,06,500	1,01,294
	Voted ..	13,700	12,800	11,500	12,075
	Charged	*86,300*	*91,300*	*95,000*	*89,219*
D.—Subsidies to Steam Boat Companies (Voted)		3,200	3,200	3,200	3,200
E.—State Yacht establishment—					
E.-1—Pay of establishment (*Charged*)		..	*8,500*	*8,100*	*9,011*
E.-2—Allowances, honoraria, etc. (*Charged*)		..	..	..	..
E.-3—Contingencies (*Charged*)		..	*15,200*	*9,700*	*10,171*
Total E (*Charged*)		..	*23,700*	*17,800*	*19,182*
F.—Miscellaneous—					
F.-2—Contingencies	Voted ..	1,500	900	900	606
	Charged	..	*2,300*	*2,200*	*2,708*
Total F ..		1,500	3,200	3,100	3,314
	Voted ..	1,500	900	900	606
	Charged	..	*2,300*	*2,200*	*2,708*
G.—Charges in England	Voted ..	11,800	4,800	4,800	6,233
	Charged	..	..	..	*1,877*
H.—Loss or gain by exchange	Voted ..	..	..		−32
	Charged	..	..		*−10*
For rounding ..	Voted ..	−200	..	−400	..
	Charged	*−300*	..	*+300*	..
Total Grant No. 17 ..		4,61,000	6,09,000	6,13,000	5,99,618
	Voted ..	3,63,000	4,65,000	4,72,000	3,92,239
	Charged	*98,000*	*1,44,000*	*1,41,000*	*1,68,379*

III—Detailed Account No. 30A—Charges of Pooled Launches.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			A—Charges for pooled launches.				
A-1—Pay of officers	1	1	Engineer Superintendent (500-800)—				
			Voted ..	8,000	9,000	8,400	11,330
			Charged	..	..	..	..
	3	3	Other officers—				
			Voted ..	..	..	..	..
			Charged	*6,700*	*5,400*	*6,100*	*5,405*
			Total ..	14,700	14,400	14,500	16,735
A-2—Pay of establishment.			Crew of launches—				
			Voted ..	1,02,000	1,01,000	1,02,000	1,00,029
			Charged	*2,900*	*2,600*	*2,600*	*2,668*
			Other establishment—				
			Voted ..	26,400	25,300	26,000	26,390
			Charged	..	..	..	..
			Temporary establishment (voted) ..	300	300	300	300
			Total ..	1,31,600	1,29,200	1,30,900	1,29,387
A-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	1,100	1,100	1,100	1,105
			Charged	*200*	*100*	*300*	*233*
			House-rent and other allowances (voted) ..	..	..	..	4
			Cost of passages granted under Bengal Passage Rules (voted)	..	..	..	..
			Total ..	1,300	1,200	1,400	1,342
A-4—Contingencies			Building, repairs and outfit of launches ..	1,18,000	1,47,000	1,69,500	1,37,019
			Coal and oil fuel for pooled launches and Narayanganj Dockyard—				
			Voted ..	80,000	95,000	80,000	81,074
			Charged	*2,300*	*2,500*	*2,500*	*2,500*
			Miscellaneous	..	69,600	69,611	10,072
			Purchase of books	..	..	..	4
			Other contingent charges—				
			Voted ..	77,220	75,000	75,000	82,779
			Charged	*100*	*100*	*100*	*99*
			Total ..	2,77,620	3,89,200	3,96,711	3,13,538
A-5—Grants-in-aid, contributions, etc.			Contribution for passages of officers transferred to and from other Governments, departments, etc.—				
			Voted ..	..	..	..	..
			Charged	..	..	..	..
A-6—Establishment charges recoverable from other Governments, departments, etc.			*Deduct*—Recoveries on account of the value of coal, building materials and labour ..	80,000	80,000	80,000	79,949
			For rounding—				
			Voted ..	—20	..	+89	..
			Charged	*—200*	..	*+400*	..
			Total charges for pooled launches	**3,45,000**	**4,54,000**	**4,64,000**	**3,81,863**
			Voted ..	**3,33,000**	**4,43,300**	**4,52,000**	**3,70,157**
			Charged	*12,000*	*10,700*	*12,000*	*10,696*

III.—Detailed Account No. 30B—Purchase of Marine Stores, etc.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B—PURCHASE OF MARINE STORES, ETC.					
(For launches and vessels other than launches and vessels under the pooling scheme.)					
B-1—Building, repairs and outfit of ships-					
Launches and yachts	**Voted** ..	..	..	..	..
	Charged ..	..	*15,500*	*13,200*	*44,203*
B-2—Coal supplied to ships and vessels—					
Launches and yachts	**Voted** ..	..	..	..	..
	Charged ..	..	*500*	*500*	*304*
	Total ..	..	**16,000**	**13,700**	**44,507**
	Voted ..	..	..	..	..
	Charged ..	..	*16,000*	*13,700*	*44,507*

III—Detailed Account No. 30C—Ports Establishments.

C—PORTS ESTABLISHMENTS.					
Summary.					
(1) Marine Court — —	**Voted** ..	**1,800**	**1,800**	**2,100**	**2,894**
	Charged	..	..	..	..
(2) Principal Officer's Department —	**Voted** ..	**700**	**800**	**600**	**700**
	Charged ..	*1,700*	*1,600*	*1,600*	*1,640*
(3) Nautical Surveyor's Department —	**Voted** ..	**800**	**800**	**800**	**220**
	Charged ..	*200*	*200*	*200*	*220*
(4) Survey of Steam-Vessels .. —	**Voted** ..	**10,300**	**9,400**	**8,000**	**8,261**
	Charged	*84,400*	*89,500*	*93,000*	*87,359*
For rounding —	**Voted** ..	**+100**	..	..	..
	Charged ..	..	..	*+200*	..
	Total —	**1,00,000**	**1,04,100**	**1,06,500**	**1,01,294**
	Voted —	**13,700**	**12,800**	**11,500**	**12,075**
	Charged —	*86,300*	*91,300*	*95,000*	*89,219*

III.—Detailed Account No. 30C. -Ports Establishments—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(1) Marine Court.				
	C-2—Allowances, honoraria, etc. ..	300	300	500	347
	C-4—Contingencies	1,500	1,500	1,600	2,547
	Total	**1,800**	**1,800**	**2,100**	**2,894**
	(2) Principal Officer's Department.				
	(a) Calcutta Port.				
C-3—Allowances, honoraria, etc.	Remuneration to Examiners under Inland Steam-Vessels Act—				
	Voted ..	700	800	600	700
	*Charged .. .. ..

III—Detailed Account No. 30C.—Ports Establishments—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(4) Survey of Steam Vessels.				
			(a) Chittagong Port.				
C-1—Pay of officers	1	1	Surveyor (1,150)				
			Voted ..	..	..	..	..
			Charged	*13,800*	*13,800*	*15,600*	*14,155*
C-2—Pay of establishment.	2	2	Clerks (35 to 80) ..	1,300	1,300	1,280	1,237
	3	3	Servants (16 and less) ..	400	400	384	498
			Leave salaries	100	..	160	..
			Temporary establishment ..	400	400	420	420
			Total ..	2,200	2,100	2,244	2,155
C-3—Allowances, honoraria, etc.			Travelling allowances—				
			Voted ..	400	400	400	396
			Charged	*5,000*	*3,800*	*5,800*	*4,391*
			House-rent and other allowances—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Remuneration to Examiners ..		..	..	..
			Total ..	5,400	4,200	6,200	4,787
C-4—Other contingencies.			Customs duty on imported stores ..	..	..	..	..
			Purchase of books	100	100	100	3
			Office expenses and miscellaneous ..	900	500	568	1,102
			Total ..	1,000	600	668	1,105
C-5—Grants-in-aid, contributions, etc.			Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*) ..	..	*4,400*	*600*	*223*
C-6—Establishment, charges recoverable from other Governments, Departments, etc.			*Deduct* 5 per cent share recoverable from the Central Government	1,000	1,000	1,000	1,000
			For rounding—				
			Voted	..	..	—12	..
			Charged	..	..	..	..
			Total Surveys of Steam vessels, Chittagong Port	**21,400**	**24,100**	**24,300**	**21,425**
			Carried over .. .. Voted ..	2,600	2,100	2,300	2,656
			Charged	*18,800*	*22,000*	*22,000*	*18,769*

III.—Detailed Account No. 30C—Ports Establishments—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward .. Voted ..	2,600	2,100	2,300	2,656
	Charged	*18,800*	*22,000*	*22,000*	*18,769*
	(*b*) *Calcutta Port.*				
C-7—Establishment charges payable to other Governments, departments, etc.	*Add*—Share transferred from Central Government—				
	Voted ..	7,700	7,300	5,700	5,605
	Charged	*65,600*	*67,500*	*71,000*	*68,590*
	Total Survey of Steam Vessels	**94,700**	**99,900**	**1,01,000**	**95,620**
	Voted ..	10,300	9,400	8,000	8,261
	Charged	*84,400*	*89,500*	*93,000*	*87,359*

III—Detailed Account No. 30E—State Yacht Establishment.

	Number. 1938-39.	Number. 1939-40.		Rs.	Rs.	Rs.	Rs.
E-1—Pay of establishment.			Permanent establishment (*Charged*)	..	*8,100*	*8,100*	*8,506*
			Temporary establishment (*Charged*)	..	*400*	..	*505*
E-2—Allowances, etc.			Compensation for dearness of food	..	..	..	..
			Total ..	..	*8,500*	*8,100*	*9,011*
E-3—Contingencies			Office expenses and miscellaneous (*Charged*)	..	*15,200*	*9,700*	*10,171*
			Purchase of books	..	..	..	..
			Total ..	..	*15,200*	*9,700*	*10,171*
			For rounding ..		..	..	..
			Total State Yacht Establishment	..	**23,700**	**17,800**	**19,182**
			Voted ..	..	..	..	..
			Charged	..	*23,700*	*17,800*	*19,182*

III—Detailed Account No. 30F—Miscellaneous.

	Miscellaneous.	Budget Estimate, 1939-40.	Revised Estimate, 1338-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
F-2 —*Contingencies*	Mooring hire— Voted ..	..	..	..	
	Charged	..	*1,700*	*1,700*	*1,127*
	Harbour Masters' fees— Voted ..	..	..	..	..
	Charged	..	*600*	*600*	*1,116*
	Scholarships to Indian Mercantile Marine cadets (voted)	1,500	900	900	600
	Other charges— Voted ..	..	..	..	6
	Charged	..	..	..	*466*
	For rounding— Voted ..	..	..	..	..
	Charged	..	..	..	..
	Total ..	**1,500**	**3,200**	**3,100**	**3,314**
	Voted ..	**1,500**	**900**	**900**	**606**
	Charged	..	*2,300*	*2,200*	*2,708*

III—Detailed Account No. 30G—Charges in England.

	A-Secretary of State—				
	Leave salary (*Charged*)	..	..	..	*1,877*
	B-High Commissioner for India—				
	Leave salaries and deputation pay. Voted ..	11,000	..	..	1,353
	Charged	..	..	..	..
	Sterling Overseas pay— Voted ..	800	4,800	4,800	4,880
	Charged	..	..	..	..
	For rounding Voted ..	..	..	..	..
	Charged	..	..	..	..
	Total ..	**11,800**	**4,800**	**4,800**	**8,110**
	Voted ..	11,800	4,800	4,800	6,233
	Charged	..	..	..	*1,877*

III. —Detailed Account No. 30H—Loss or Gain by Exchange.

	(*a*) Loss or gain on sterling expenditure on store— Voted ..	..	..	..	..
	Charged	..	..	..	..
	(*b*) Loss or gain on English transaction other than stores— Voted ..	..	..	..	..
	Charged	..	..	..	..
	Total ..	..	..	..	..
	Voted ..	..	..	..	*—32*
	Charged	..	..	..	*—10*

GRANT No. 18

Scientific Departments

(Head of Account:—36—Scientific Departments)

Voted Rs. 30,000 *Charged Rs. Nil*

Total Rs. 30,000

II—Abstract Account

		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Grants-in-aid and donation to the Scientific Societies and Institutes.	Voted	29,910	30,000	29,200	39,200
	Charged ..	..	..	..	..
B—Mines Department (Voted)		..	..	..	70
For rounding	Voted ..	+90	..	+800	..
	Charged ..	..		..	..
Total grant No. 18		30,000	30,000	30,000	39,270
	Voted ..	30,000	30,000	30,000	39,270
	Charged ..	..	..	..	..

III—Detailed Account No. 36A- Grants-in-aid and Donations to Scientific Societies and Institutes.

A—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES.					
Grants-in-aid, contributions and donations.					
To the Royal Asiatic Society		11,680	11,700	11,680	11,680
To the Art Gallery and Art Section of the Indian Museum		8,000	8,000	8,000	8,000
To other societies	Voted	10,230	10,300	9,520	19,520
	Charged	.	..	..	..
For rounding ..	Voted ..	..	..	..	..
	Charged ..	..	..	..	..
Total ..		29,910	30,000	29,200	39,200
	Voted	29,910	30,000	29,200	39,200
	Charged ..	.	..	..	..

GRANT No. 19

Charges on account of Education

(Head of Account:—37—Education—General)

Voted Rs. 1,53,56,000 *Charged Rs. 3,03,000*

Total Rs. 1,56,59,000

II—Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
UNIVERSITY.				
A—Grants to Universities .. .. Voted ..	12,39,500	5,89,600	5,89,500	5,55,422
Charged	..	*5,50,000*	*5,50,000*	*5,50,000*
B—Government Arts Colleges—				
B-1—Pay of officers .. .. Voted ..	..	12,10,300	12,14,350	11,92,528
Charged	..	*1,23,000*	*1,06,000*	*1,29,108*
B-2—Pay of establishment	..	1,01,000	1,01,404	99,973
B-3—Allowances, honoraria, etc. .. Voted ..	..	7,500	9,100	6,811
Charged	..	*2,600*	*4,400*	*5,277*
B-4—Contract contingencies	.	22,700	22,838	22,726
B-5—Other contingencies	..	1,62,900	1,61,170	1,68,996
For rounding Voted ..	..	..	+138	..
Charged	..	..	*—100*	..
Total B—Government Arts Colleges ..	.	16,30,000	16,19,300	16,19,391
Voted ..	..	15,04,400	15,09,000	14,85,006
Charged	..	*1,25,600*	*1,10,300*	*1,34,385*
GOVERNMENT ARTS COLLEGES FOR MEN.				
B-1—Pay of officers .. .. .. Voted ..	11,82,200			
Charged	*84,000*			
B-2—Pay of establishment	97,695			
B-3—Allowances, honoraria, etc. .. Voted .	11,350			
Charged	*2,800*			
B-4—Contract Contingencies	15,808			
B-5—Other Contingencies	1,75,603			
For rounding (Voted) ..	—56			
Total ..	15,69,400			
Voted ..	14,82,600			
Charged	*86,800*			
GOVERNMENT ARTS COLLEGES FOR WOMEN				
B-1—Pay of officers (Voted)	59,500			
B-2—Pay of establishment	6,820			
B-3—Allowances, honoraria, etc. (Voted)	300			
B-4—Contract Contingencies	11,133			
B-5—Other Contingencies	26,825			
Lump provision for purdah College for girls in Calcutta ..	71,388			
For rounding ..	+34			
Total (Voted) ..	1,75,800			-

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C—Grants to Non-Government Arts Colleges			3,82,000	3,99,100	2,86,293
Grants to non-Government Arts Colleges—					
For men		7,70,000			
For women		25,000			
D—Government Professional Colleges—					
D-1—Pay of officers	Voted ..	1,88,100	1,73,900	1,78,450	1,61,837
	Charged	*29,760*	*29,000*	*33,855*	*43,121*
D-2—Pay of establishment		38,800	38,700	39,580	39,034
D-3—Allowances, honoraria, etc. ..	Voted ..	9,800	7,000	9,600	8,851
	Charged	*2,100*	*3,300*	*3,820*	*2,083*
D-4—Contingencies		1,20,706	1,13,300	1,11,860	1,06,705
For rounding	Voted .	- 6	..	+ 30	..
	Charged	+ *110*	..	+ *25*	..
Total D—Government Professional Colleges ..		3,89,400	3,65,200	3,77,200	3,61,431
	Voted ..	3,57,400	3,32,900	3,39,500	3,16,227
	Charged ..	*32,000*	*32,300*	*37,700*	*45,204*
SECONDARY.					
E—Government Secondary Schools—					
E-1—Pay of officers	Voted ..	.	11,85,000	12,08,000	11,83,404
	Charged	..	..	..	..
E-2—Pay of establishment		..	71,000	71,000	70,890
E-3—Allowances, honoraria, etc. ..	Voted ..	..	13,900	13,380	15,938
	Charged	..	..	..	..
E-4—Contract contingencies		.	57,000	57,788	52,780
E-5—Other contingencies		..	1,46,400	1,32,809	1,38,553
For rounding	Voted ..	..	..	+ 23	..
	Charged	..		..	..
Total E—Government Secondary Schools ..			14,73,300	14,83,000	14,61,565
	Voted ..	..	14,73,300	14,83,000	14,61,565
	Charged ..	..	..	..	..
GOVERNMENT SECONDARY SCHOOLS FOR BOYS.					
E-1—Pay of Officers		10,38,700			
E-2—Pay of Establishment		58,406			
E-3—Allowances, honoraria, etc.		11,800			
E-4—Contract Contingencies		54,510			
E-5—Other Contingencies		80,431			
For rounding ..		- 47			
Total (Voted)		12,43,800			

II—Abstract Account—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.				
E-1—Pay of Officers	1,68,050			
E-2—Pay of Establishment	13,500			
E-3—Allowances, honoraria, etc.	2,500			
E-4—Contract Contingencies	25,036			
E-5—Other Contingencies	90,839			
For rounding	−25			
Total (Voted)	3,00,900			
E—Government Secondary Schools for boys (in Chittagong Hill Tracts).				
Charged.				
E-1—Pay of officers	*31,000*	*31,000*	*30,000*	*24,578*
E-2—Pay of establishment	*2,000*	*2,000*	*1,900*	*1,444*
E-3—Allowances, honoraria, etc.	*2,700*	*2,700*	*2,900*	*2,202*
E-4—Contract contingencies	*844*	*700*	*700*	*700*
E-5—Other contingencies	*3,900*	*3,400*	*3,470*	*4,759*
For rounding	*+56*		*+30*	..
Total (*charged*)	*40,500*	*39,800*	*39,000*	*33,683*
F—Direct grants to non-Government Secondary Schools (Chittagong Hill Tracts). Voted		15,87,500	15,51,000	13,70,966
F—Direct grants to non-Government Secondary Schools (Chittagong Hill Tracts). *Charged*		*5,100*	*6,000*	*5,612*
F—Direct grants to non-Government Secondary Schools—				
For boys (Voted)	13,68,900			
For boys (*Charged*) (in Chittagong Hill Tracts).	*5,500*			
For girls (Voted)	5,25,800			
For girls (*Charged*) (in Chittagong Hill Tracts).	..			
For rounding	..			
Total	19,00,200			
PRIMARY.				
G—Government Primary Schools for Girls—				
G-2—Pay of establishment	4,000	4,000	3,700	4,015
G-3—Allowances, honoraria, etc.	..	..	..	..
G-4—Contingencies	1,000	1,000	1,000	1,146
For rounding	..	..	..	..
Total G—Government Primary Schools (Voted)	5,000	5,000	4,700	5,161
H—Direct grants to non-Government Primary Schools for boys and girls. Voted	3,69,200	3,14,000	3,16,000	3,18,480
H—Direct grants to non-Government Primary Schools for boys and girls. *Charged* (Chittagong Hill Tracts).	*23,600*	*23,700*	*23,600*	*23,958*
I—Grants to Local Bodies for Primary Education for boys and girls (Voted)	29,46,200	28,98,000	28,97,700	24,96,778

II—Abstract Account—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SPECIAL.				
J—Government Special Schools—				
J-1—Pay of officers .. .. Voted ..		3,47,100	3,59,720	3,43,669
Charged		*7,600*	*1,800*	*21,600*
J-2—Pay of establishment .. .. Voted ..		2,59,100	2,89,236	2,56,311
Charged		*400*	*420*	*67*
J-3—Allowances, honoraria, etc. .. Voted ..		9,800	10,780	10,877
Charged		*100*	..	*1,123*
J-4—Contract contingencies		18,200	18,185	18,979
J-5—Other contingencies .. .. Voted ..		4,59,100	5,06,936	4,47,922
Charged		*1,600*	*1,500*	*215*
J-6—Establishment charges payable to other Governments (Bihar)		28,600	29,000	201
For rounding .. Voted ..		..	+43	..
Charged		..	−20	..
Total—J—Government Special Schools ..		11,31,600	12,17,600	11,01,284
Voted ..		11,21,900	12,13,900	10,78,279
Charged ..		*9,700*	*3,700*	*23,005*
(*a*) GOVERNMENT SPECIAL SCHOOLS AND TRAINING SCHOOLS FOR MASTERS.				
J-1—Pay of Officers .. .. .. Voted ..	3,34,978			
Charged ..	..			
J-2—Pay of Establishment .. .. Voted ..	2,86,860			
Charged ..	*420*			
J-3—Allowances, honoraria, etc. .. Voted ..	9,540			
J-4—Contract Contingencies	18,785			
J-5—Other Contingencies .. .. Voted ..	5,34,817			
Charged ..	*1,500*			
J-6—Establishment charges payable to other Governments (Bihar and Orissa)	32,200			
Lump provision for trainnig of Women Art Students ..	1,800			
For rounding Voted ..	+20			
Charged ..	*+80*			
Total ..	12,21,000			
Voted ..	12,19,000			
Charged ..	*2,000*			
(*b*) GOVERNMENT SPECIAL SCHOOLS.—**Training schools for Mistresses.**				
J-1—Pay of Officers	25,080			
J-2—Pay of Establishment	3,450			
J-3—Allowances, honoraria, etc.	800			
J-5—Other Contingencies	37,550			
For rounding ..	+20			
Total (Voted) ..	66,900			
Total ..	66,900			
K—Direct grants to non-Government Special Schools Voted		4,72,000	4,73,300	3,51,203
Charged (Chittagong Hill Tracts)	..	..	..	*904*

II—Abstract Account—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
K—Direct grants to non-Government Special Schools—				
For boys, girls and masters { Voted	5,28,714			
For boys, girls and masters { *Charged* (in Chittagong Hill Tracts)	..			
For girls and mistresses { Voted	41,356			
For girls and mistresses { *Charged*	..			
For rounding	−70			
Total { Voted	5,68,000			
Total { *Charged*	..			
General.				
L—Direction—				
L-1—Pay of officers { Voted	32,900	46,500	48,020	49,428
L-1—Pay of officers { *Charged*	*41,050*	*50,300*	*48,200*	*45,157*
L-2—Pay of establishment	97,569	1,03,600	1,04,622	1,02,005
L-3—Allowances, honoraria, etc. { Voted	6,800	9,200	9,800	8,966
L-3—Allowances, honoraria, etc. { *Charged*	*5,442*	*5,400*	*7,066*	*3,266*
L-4—Contract contingencies	3,298	3,600	3,598	3,548
L-5—Other contingencies	2,400	2,700	2,692	3,031
For rounding { Voted	+ 33	..	+68	..
For rounding { *Charged*	+ 8	..	−66	..
Total—L—Direction.	1,89,500	2,21,300	2,24,000	2,15,399
Voted	1,43,000	1,65,600	1,68,800	1,66,976
Charged	*46,500*	*55,700*	*55,200*	*48,423*
M—Inspection—				
M-1—Pay of officers { Voted		7,83,000	7,90,000	7,80,211
M-1—Pay of officers { *Charged*		..	..	..
M-2—Pay of establishment		1,50,400	1,47,356	1,55,274
M-3—Allowances, honoraria, etc. { Voted		1,82,500	1,82,524	1,82,473
M-3—Allowances, honoraria, etc. { *Charged*		..	..	..
M-4—Contract contingencies		37,800	37,784	38,314
M-5—Other contingencies		24,800	24,800	23,146
For rounding { Voted		..	+36	..
For rounding { *Charged*		..	..	..
Total—M—Inspection		11,78,000	11,82,500	11,79,418
Voted		11,78,000	11,82,500	11,79,418
Charged			..	..

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
M—(*a*) INSPECTION—MEN'S BRANCH.	Rs	Rs	Rs.	Rs.
M-1—Pay of Officers	7,36,280			
M-2—Pay of Establishment	1,25,924			
M-3—Allowances, honoraria, etc.	1,67,300			
M-4—Contract Contingencies	30,352			
M-5—Other Contingencies	23,383			
For rounding ..	39			
Total Inspection—Men's Branch (voted)	10,83,200			
(*b*) INSPECTION—WOMEN'S BRANCH.				
M-1—Pay of Officers	52,000			
M-2—Pay of Establishment	24,600			
M-3—Allowances, honoraria, etc.	15,300			
M-4—Contract Contingencies	8,400			
M-5—Other Contingencies	3,025			
For rounding ..	- 25			
Total Inspection—Women's Branch (voted)	1,03,300			
M—INSPECTION.—Men's Branch.				
In Chittagong Hill Tracts.				
Charged.				
M-1—Pay of officers	*5,100*	*4,600*	*4,800*	*4,507*
M-2—Pay of establishment	*1,300*	*1,300*	*1,300*	*1,216*
M-3—Allowances, honoraria, etc.	*2,000*	*1,900*	*1,900*	*1,979*
M-4—Contract contingencies	*170*	*200*	*170*	*170*
M-5—Other contingencies	*20*	..	*20*	*20*
For rounding	*+10*	..	*+10*	..
Total—M—Inspection (in Chittagong Hill Tracts) (*charged*) ..	*8,600*	*8,000*	*8,200*	*7,892*

II—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
N—Scholarships	Voted	4,99,300	3,52,000	3,63,000	3,14,867
	Charged (Chittagong Hill Tracts)	*2,300*	*2,300*	*2,300*	*1,320*
O—Miscellaneous	Voted ..	7,53,100	11,29,500	7,44,400	3,35,078
	Charged	*800*	*700*	*300*	*876*
O—Miscellaneous (In Chittagong Hill Tracts)		*1,800*	*1,900*	*1,700*	*292*
P—Works	Voted ..	..	..	..	..
	Charged	..	..	..	..
Charges in England.					
Q—Secretary of State	Voted ..	..	..	..	..
	Charged	..	..	..	..
R—High Commissioner	Voted ..	1,10,400	73,300	1,09,480	48,206
	Charged	*52,400*	*52,200*	*83,160*	*49,127*
S—Loss or gain by exchange	Voted ..	..	..	..	−261
	Charged	..	..	..	−*255*
For rounding	Voted ..	−200	..	+120	..
	Charged	+*200*	..	−*160*	..
Total—Grant No. 19		1,56,59,000	1,44,86,000	1,42,66,000	1,26,04,170
	Voted ..	1,53,56,000	1,35,79,000	1,33,45,000	1,16,79,744
	Charged	*3,03,000*	*9,07,000*	*9,21,000*	*9,24,426*

III—Detailed Account No. 37A—Education (General)—University.

DETAILS.				
UNIVERSITY.				
A—GRANT TO UNIVERSITIES.				
(*a*) Calcutta University—				
Recurring	4,87,156	4,87,200	4,87,156	4,87,156
Non-recurring	..	..	..	..
(*b*) Dacca University—				
Recurring .. .. Voted ..	6,52,346	1,02,400	1,02,346	68,266
Charged	..	*5,50,000*	*5,50,000*	*5,50,000*
Non-recurring	1,00,000		..	..
For rounding .. .. Voted ..	−2		−2	..
Charged	..		..	..
Total	12,39,500	11,39,600	11,39,500	11,05,422
Voted ..	12,39,500	5,89,600	5,89,500	5,55,422
Charged	..	*5,50,000*	*5,50,000*	*5,50,000*

III —Detailed Account No. 37B—Education (General)—University—*contd.*

	Number 1938-39.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		B—GOVERNMENT ARTS COLLEGES.	Rs.	Rs.	Rs.	Rs.
B-1—Pay of officers		Principals—				
	7	Voted (1,025 and less) ..		65,000	63,000	68,866
	3	*Charged* (2,300 and less) ..		*69,000*	*70,000*	*71,130*
		Professors and other teaching staff—				
	276	Voted (1,150 and less) .		11,45,000	11,47,750	11,20,362
	4	*Charged* (1,800 and less)		*54,000*	*36,000*	*57,978*
	1	Medical Officer (275) ..		309	3,600	3,300
		Total ..		13,33,300	13,20,350	13,21,636
B-2—Pay of establishment.	51	Clerks and librarians (250 and less)		60,000	60,000	59,479
	22	Compounders and mechanics (125 and less)		9,000	9,400	8,627
	158	Servants (30 and less) ..		31,750	32,004	31,515
		Temporary establishment .		250	..	352
		Total .		1,01,000	1,01,404	99,973
B-3—Allowances, honoraria, etc		Travelling allowance—				
		Voted ..		4,500	5,900	4,009
		Charged		*100*	*200*	..
		House-rent and other allowances—				
		Voted		3,000	3,200	2,802
		Charged		*2,500*	*4,200*	*3,255*
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..		..	..	*2,022*
		Total ..		10,100	13,500	12,088
B-4—Contract contingencies.		Contract contingencies		22,700	22,838	22,728
B-5—Other contingencies.		Boarding charges		4,500	4,500	4,463
		Grants to clubs and common rooms ..		3,000	3,400	2,998
		Purchase of chemicals and apparatus ..		6,000	6,000	5,999
		Customs duty on imported stores ..		2,200	2,200	2,419
		Contingencies of the Krishnagar College ..		6,000	6,050	5,822
		Contingencies of the Presidency College .		47,000	46,700	46,697
		Contingencies of the Hooghly Mohsin College		8,500	8,500	7,956
		Contingencies of the Rajshahi College ..		19,500	19,550	20,367
		Contingencies of the Chittagong College ..		6,000	6,100	5,550
		Purchase of books, etc. .. .		5,200	5,200	5,998
		Rents, rates and taxes		47,000	44,900	46,086
		Other contingent charges		8,000	8,070	8,611
		Total ..		1,62,900	1,61,170	1,62,966
		For rounding—				
		Voted		..	+ 138	..
		Charged		..	*— 100*	..
		Total ..		**16,30,000**	**16,19,300**	**16,19,391**
		Voted ..		**15,04,400**	**15,09,000**	**14,85,006**
		Charged ..		*1,25,600*	*1,10,300*	*1,34,385*

III—Detailed Account No. 37B—Education (General)—University—*contd.*

	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		GOVERNMENT ARTS COLLEGES FOR MEN.				
B-1—Pay of officers	6	Principals { Voted (1,025 and less)	56,000			
	3	*Charged* (2,300 and less)	*60,600*			
		Professors and other teaching staff—				
	277	{ Voted (1,150 and less) ..	11,24,400			
	2	*Charged* (1,800 and less) ..	*23,400*			
	1	Medical officer (275)	1,800			
		Total ..	12,66,200			
B-2—Pay of establishment.	48	Clerks and Librarians (250 and less)	54,820			
	22	Compounders and Mechanics (125 and less)	9,140			
	158	Servants (30 and less)	31,335			
	5	Temporary establishment ..	2,400			
		Total ..	97,695			
B-3—Allowances, honoraria, etc.		Travelling allowance { Voted .. .	4,700			
		Charged ..	*100*			
		House-rent and other allowances { Voted ..	6,650			
		Charged ..	*2,700*			
		Cost of passages granted under Superior Civil Service Rules, 1924	..			
		Total	14,150			
		Carried over ..	13,78,045			

III—Detailed Account No. 37B—Education (General)—University—*contd.*

		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs	Rs
	Brought forward ..	13,78,045			
B-4—Contract contingencies.	Contract Contingencies	15,808			
B-5—Other contingencies.	Boarding charges ..	864			
	Grants to clubs and common rooms	3,000			
	Purchase of chemicals and apparatus	9,480			
	Customs duty on imported stores	2,500			
	Contingencies of the Presidency College	51 500			
	Contingencies of the Rajshahi College	21,155			
	Contingencies of the Hooghly Mohsin College	10,099			
	Contingencies of the Krishnagar College	7,575			
	Contingencies of the Chittagong College	11,755			
	Purchase of books, etc. ..	13,675			
	Rent, rates and taxes ..	40,600			
	Other contingent charges ..	3,400			
	Total	1,75,603			
	Total	15,69,456			
	For rounding { Voted ..	-56			
	Charged ..	..			
	Total Government Arts Colleges for men ..	15,69,400			
	Voted ..	14,82,600			
	Charged ..	*86,800*			

III.—Detailed Account No. 37B—Education (General)—University—*contd.*

	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		GOVERNMENT ARTS COLLEGES FOR WOMEN.				
B-1—Pay of officers	1	Principal	8,000			
	20	Professors and other teaching staff	51,500			
		Medical officers				
		Total ..	59,500			
B-2—Pay of establishment.	4	Clerks and Librarians ( ) ..	4,300			
	1	Compounders and Mechanics ( ) ..	420			
	9	Servants	1,900			
		Temporary establishment ..				
		Total ..	6,620			
B-3—Allowances, honoraria, etc.		Travelling allowance	200			
		House-rent and other allowances ..	100			
		Cost of passages granted under Superior Civil Service Rules, 1924				
		Total ..	300			
		Lump provision for Purdah College for girls in Calcutta	71,388			
B-4—Contract contingencies		Contract Contingencies	11,133			
B-5 Other contingencies		Boarding charges	3,636			
		Grants to clubs and common rooms ..	500			
		Purchase of chemicals and apparatus ..	3,500			
		Customs duty on imported stores ..	..			
		Purchase of books, etc. ..	2,150			
		Rents, rates and taxes	8,120			
		Other contingent charges .. .	8,919			
		Total ..	26,825			
		For rounding	+34			
		Total Government Arts Colleges for women (voted).	1,75,800			

III.—Detailed Account No. 37C—Education (General)—University—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.				
ecurring		2,37,000	2,37,000	1,96,892
on-recurring—				
Building grants		34,000	34,140	8,097
Furniture and equipment grants		80,000	80,000	48,924
Other grants		6,000	6,000	16,380
rants under the Dacca Board of Education—				
Recurring		25,000	42,000	16,000
Non-recurring		..	..	..
For rounding		..	−40	..
Total (Voted)		3,82,000	3,99,100	2,86,293
GRANTS TO NON-GOVERNMENT ARTS COLLEGES FOR MEN.				
ecurring	2,18,176			
on-recurring—				
Building grant	3,80,837			
Furniture and equipment grants	80,000			
Other grants	60,852			
rants under the Dacca Board of Education—				
Recurring	30,000			
Non-recurring				
For rounding	+135			
otal Grants to non-Government Arts Colleges for Men (Voted) .	7,70,000			
GRANTS TO NON-GOVERNMENT ARTS COLLEGES FOR WOMEN.				
Recurring	18,824			
Non-recurring—				
Building grant				
Furniture and equipment grants				
Other grants				
Grants under the Dacca Board of Education—				
Recurring	6,000			
Non-recurring				
For rounding ..	+176			
Total Grants to non-Government Arts Colleges for women (Voted)	25,000			

III.—Detailed Account No. 37D—Education (General)—University—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
D—GOVERNMENT PROFESSIONAL COLLEGES.				
Summary.				
(a) Bengal Engineering College .. .. .. **Voted** ..	**2,88,400**	**2,50,900**	**2,53,400**	**2,29,911**
Charged	*10,000*	*15,500*	*15,800*	*30,651*
(b) Training Colleges for Teachers .. **Voted** ..	**89,000**	**82,000**	**86,100**	**86,316**
Charged	*22,000*	*16,800*	*21,900*	*14,553*
Total ..	**3,89,400**	**3,65,200**	**3,77,200**	**3,61,431**
Voted ..	**3,57,400**	**3,32,900**	**3,39,500**	**3,16,227**
Charged	*32,000*	*32,300*	*37,700*	*45,204*

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			D—Government Professional Colleges.				
			(a) Bengal Engineering College, Sibpur.				
D-1—Pay of officers	1	1	Principal—				
			Voted	15,000	10,300	5,600	..
			Charged (1,650)	..	*9,200*	*9,155*	*19,800*
			Professors and other teaching staff—				
	26	26	Voted (1,450 and less) ..	1,23,600	1,17,000	1,23,000	1,08,992
	1	1	*Charged 1 (790)*	*9,960*	*1,800*	*4,900*	*9,537*
	1	1	Medical officer—				
			Voted	5,400	5,400	5,400	5,264
			Total ..	1,53,960	1,46,700	1,48,055	1,43,593
D-2—Pay of establishment.	3	3	Workshop staff, 1 (53), 1 (46), 1 (44)	1,800	1,800	1,760	1,731
	3	3	Other technical staff, 2 (155), 1 (36)	4,400	4,300	4,300	3,874
	12	12	Clerks (350 and less) .. .	15,000	15,000	16,000	16,205
	25	25	Servants (31 and less)	4,900	4,900	5,000	4,753
			Temporary establishment ..	6,900	6,900	6,900	6,846
			Total ..	33,000	32,900	33,960	33,199
			Carried over ..	1,86,960	1,79,600	1,82,015	1,77,092

III.—Detailed Account No. 371—Education (General)—University—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(a) Bengal Engineering College, Sibpur—*concld.*				
	Brought forward	1,86,960	1,79,600	1,82,015	1,77,092
D-3—Allowances, honoraria, etc.—	Travelling allowance—				
	Voted	3,300	2,000	2,100	3,492
	Charged	..	*600*	*700*	*1,007*
	House-rent and other allowance				
	Voted	3,800	3,800	3,800	3,444
	Charged	..	..	..	*307*
	Cost of passages under Bengal Passage Rules—				
	Voted	..	..	..	..
	Charged	..	..	..	..
	Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)	..	*900*	*1,000*	..
	Total	7,100	7,300	7,600	8,250
D-4—Contingencies	Maintenance of college compound	900	900	900	868
	Stipends to artisans	1,200	1,200	1,200	978
	Customs duty on imported stores	1,100	1,100	1,100	155
	Consolidated grant	58,256	53,500	53,500	50,456
	Rents, rates and taxes	22,000	22,000	22,000	21,911
	Other contingent charges	800	800	800	852
	Total	84,256	79,500	79,500	75,220
	For rounding—				
	Voted	+44	..	+40	..
	Charged	*+40*	..	*+45*	..
	Total (a) Bengal Engineering College, Sibpur.	**2,78,400**	**2,66,400**	**2,69,200**	**2,60,562**
	Voted	**2,68,400**	**2,50,900**	**2,53,400**	**2,29,911**
	Charged	*10,000*	*15,500*	*15,800*	*30,651*

III.—Detailed Account No. 37D—Education (General)—University—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(*b*) **Training Colleges for Teachers.**				
			Principals—				
D 1—Pay of officers	1	1	Voted	11,100	12,200	10,450	12,778
	1	1	*Charged*	*19,800*	*15,000*	*19,800*	*13,784*
	12	12	Professors and other teaching staff (650 and less) ..	33,000	29,000	34,000	34,803
			Total ..	63,900	56,200	64,250	61,365
D-2—Pay of establishment.	4	4	Clerks 1 (120 and less) ..	4,200	4,200	4,000	4,048
	8	8	Servants (19 and less) ..	1,600	1,600	1,600	1,487
			Total ..	5,800	5,800	5,600	5,535
D-3—Allowances, honoraria, etc.—			Travelling allowances—				
			Voted	2,500	1,000	3,500	1,388
			Charged	*200*	*500*	*200*	*124*
			House-rent and other allowances—				
			Voted	200	200	200	327
			Charged	*1,900*	*1,300*	*1,920*	*645*
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..	..
			Total ..	4,800	3,000	5,820	2,484
D-4- Contingencies			Stipends to students under training .	18,500	18,000	18,500	17,652
			Prizes		..	..	..
			Customs duty on imported stores .		..	..	..
			Purchase of books, etc ..		..	..	..
			Rents, rates and taxes	4,500	6,400	4,400	3,290
			Other contingent charges	2,900	2,900	2,960	3,543
			Consolidated grant . .	10,550	6,500	6,500	7,000
			Total	36,450	33,800	32,360	31,485
			For rounding—				
			Voted ..	—50	..	—10	..
			Charged	+100	..	*—20*	..
			Total—(b) Training Colleges for Teachers	**1,11,000**	**98,800**	**1,08,000**	**1,00,369**
			Voted .	**89,000**	**82,000**	**86,180**	**86,316**
			Charged	**22,000**	*16,800*	*21,900*	*14,553*

III.—Detailed Account No. 37E—Education (General)—Secondary.

	Number. 1938-39.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		SECONDARY.				
		E—GOVERNMENT SECONDARY SCHOOLS.				
E-1—Pay of officers	776	Masters and Mistresses—				
		Voted ..		11,85,000	12,08,000	11,83,404
		Total ..		11,85,000	12,08,000	11,83,404
E-2—Pay of establishment.	12	Technical staff (46 and less) ..		4,400	4,500	4,263
	48	Clerks (80 and less) ..		37,600	37,000	37,138
	156	Servants (19 and less) ..		29,000	29,500	29,363
		Temporary establishment ..		..	..	126
		Total ..		71,000	71,000	70,890
E-3—Allowances		Travelling allowances—				
		Voted ..		5,500	5,000	7,149
		Charged		..	..	..
		House-rent and other allowances ..		8,400	8,380	8,789
		Cost of passages granted under Bengal Passage Rules—				
		Voted ..		..	..	..
		Charged		..	..	..
		Total ..		13,900	13,380	15,938
E-4—Contract contingencies.		Contract contingencies		57,000	57,788	52,780
E-5—Other contingencies.		Athletic clubs and common rooms ..		7,200	7,200	7,219
		Boarding charges		31,000	27,344	30,822
		Prizes		4,200	4,200	4,199
		Purchase and repairs of appliances ..		2,000	2,000	2,936
		Customs duty on imported stores ..		..	..	..
		Purchase of books, etc. .. .		6,000	6,000	6,326
		Rents, rates and taxes .. .		56,000	54,500	54,781
		Other contingent charges		40,000	31,565	32,270
		Total ..		1,46,400	1,32,809	1,38,553
					14,82,977	
		For rounding—				
		Voted ..		..	+23	
		Charged		..	..	..
		Total ..		14,73,300	14,83,000	14,81,565
		Voted ..		14,73,300	14,83,000	14,81,565
		Charged		..	..	..

III—Detailed Account No. 37E—Education (General)—Secondary—*contd.*

	Number. 1939-40.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
		GOVERNMENT SECONDARY SCHOOLS FOR BOYS.					
E-1—Pay of officers	677	Masters ..	Voted ..	10,38,700			
			Total ..	10,38,700			
E-2—Pay of establishment	3	Technical staff .		1,306			
	41	Clerks		32,100			
	130	Servants		25,000			
		Temporary establishment ..		..			
			Total ..	58,406			
E-3—Allowances		Travelling allowances -					
			Voted ..	4,500			
			Charged	..			
		House-rent and other allowances	Voted ..	7,300			
			Total ..	11,800			
E-4—Contract contingencies.		Contract contingencies . ..		54,510			
E-5—Other contingencies		Athletic clubs and common rooms ..		6,575			
		Boarding charges . ..		3,200			
		Prizes		3,514			
		Purchase and repairs of appliances		20,442			
		Customs duty on imported stores		..			
		Purchase of books, etc		7,100			
		Rents, rates and taxes .		30,000			
		Other contingent charges .		9,600			
			Total	80,431			
		For rounding -					
			Voted .	—47			
			Charged ..	..			
		Total E—Government Secondary Schools for boys (Voted) ..		12,43,800			

III —Detailed Account No. 37E—Education (General)—Secondary—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs
			SECONDARY.				
			E—GOVERNMENT SECONDARY SCHOOLS FOR BOYS.				
			(In Chittagong Hill Tracts.)				
			Charged.				
—*Pay of officers*	14	14	Masters (930 and less)	*31,000*	*31,000*	*30,000*	*24,578*
			Total ..	*31,000*	*31,000*	*30,000*	*24,578*
—*Pay of establishment.*	1	1	Clerk (71)	*1,100*	*1,100*	*1,000*	*971*
	1	1	Technical staff	*400*	*400*	*400*	*29*
	2	2	Servants (19 and less) ..	*500*	*500*	*500*	*444*
			Temporary establishment ..	..	..	..	..
			Total ..	*2,000*	*2,000*	*1,900*	*1,444*
—*Allowances, honoraria, etc.*			Travelling allowance	*900*	*900*	*900*	*447*
			House-rent and other allowances	*1,800*	*1,800*	*2,000*	*1,755*
			Cost of passages granted under Bengal Passage Rules	..	..	..	..
			Total ..	*2,700*	*2,700*	*2,900*	*2,202*
—*Contract contingencies.*			Contract contingencies	*844*	*700*	*700*	*700*
—*Other contingencies.*			Athletic clubs and common rooms ..	*100*	*100*	*125*	*100*
			Boarding charges	*1,900*	*1,900*	*1,900*	*1,839*
			Prizes	*100*	*100*	*100*	*100*
			Purchase and repair of appliances ..	*100*	*100*	*100*	*348*
			Customs duty on imported stores ..	..	..	..	..
			Purchase of books, etc.	*100*	*100*	*125*	*100*
			Rents, rates and taxes	..	..	..	..
			Other contingent charges	*1,600*	*1,100*	*1,120*	*2,272*
			Total ..	*3,900*	*3,400*	*3,470*	*4,759*
						38,970	..
			For rounding ..	*+56*		*+30*	..
			Total E—Government Secondary Schools for boys (in Chittagong Hill Tracts) (*Charged*).	*40,500*	*39,800*	*39,000*	*33,683*

III —Detailed Account No. 37E—Education (General)—Secondary—*contd.*

	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		SECONDARY.				
		E GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.				
E-1—Pay of officers	127	Masters and Mistresses (800 and less)	1,68,050			
		Total ..	1,68,050			
E-2—Pay of establishment.	7	Clerk	5,700			
	9	Technical staff ..	3,200			
	26	Servants ..	4,600			
		Temporary establishment ..	..			
		Total ..	13,500			
E-3 Allowances, honoraria, etc.		Travelling allowance	800			
		House-rent and other allowances ..	1,700			
		Total ..	2,500			
E-4—Contract contingencies.		Contract contingencies	25,936			
E-5—Other contingencies.		Athletic clubs and common rooms ..	625			
		Boarding charges	28,000			
		Prizes	686			
		Purchase and repair of appliances ..	8,625			
		Customs duty on imported stores ..	..			
		Purchase of books, etc.	1,100			
		Rents, rates and taxes	26,600			
		Other contingent charges	25,203			
		Total ..	90,839			
		For rounding ..	−25			
		Total E—Government Secondary Schools for GIRLS (voted) ..	**3,00,800**			

III —Detailed Account No. 37 F—Education (General)—Secondary—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
F—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.	Rs.	Rs.	Rs.	Rs.
curring—				
Ordinary grants		12,91,300	12,91,340	11,87,936
Grants to Girls' Schools		70,700	70,663	..
Contribution to Teacher's Provident Fund		57,000	58,000	46,975
n-recurring—				
Building grants		1,36,000	1,01,893	36,754
Furniture and equipment grants		9,100	9,413	4,984
Other grants		7,000	7,437	82,555
nts under the Dacca Board of Education—				
tecurring—				
Ordinary grant		11,400	11,440	11,115
Contribution to Teacher's Provident Fund		800	750	647
Non-recurring—				
Building grants		..	..	..
Furniture and equipment grants		..	..	..
Other grant		4,200	.	..
For rounding		.	+64	..
Total (voted) ..		**15,87,500**	**15,51,000**	**13,70,966**
Chittagong Hill Tracts—				
Charged.				
urring—				
Ordinary grant		*5,000*	*5,000*	*5,520*
Contribution to Teacher's Provident Fund		*100*	*100*	*92*
-recurring—				
Building grant		..	..	..
Furniture and equipment grant		..	..	..
Other grants		..	..	..
Total ..		*5,100*	*6,000*	*5,612*
rounding			..	..
Total (*Charged*) ..		*5,100*	*6,000*	*5,612*
al F—Direct grants to non-Government Secondary Schools ..		**15,92,600**	**15,57,000**	**13,76,578**
Voted ..		**15,87,500**	**15,51,000**	**13,70,966**
Charged		*5,100*	*6,000*	*5,612*

III —Detailed Account No. 37 F—Education (General)—Secondary—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
F—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOL FOR BOYS.				
Recurring—				
Ordinary grants	11,58,000			
Contribution to Teacher's Provident Fund	52,500			
Non-recurring—				
Building grants	1,14,000			
Furniture and equipment grants	30,000			
Other grants	10,630			
Grants under the Dacca Board of Education—				
Recurring				
Ordinary grant	3,000			
Contribution to Teacher's Provident Fund	750			
Non-recurring	..			
For rounding ..	+20			
Total (voted) ..	**13,68,900**			
(In Chittagong Hill Tracts)				
Charged.				
Recurring—				
Ordinary grant	*5,220*			
Contribution to Teacher's Provident Fund	*100*			
Non-recurring—				
Building grant				
Furniture and equipment grant				
Other grants				
Total ..	*5,320*			
For rounding ..	*+180*			
Total (*Charged*) ..	*5,500*			
Total F—Direct grants to non-Government Secondary Schools for boys. ..	**13,74,400**			
Voted	**13,68,900**			
Charged	*5,500*			

III —Detailed Account No. 37 F—Education (General)—Secondary—*concld.*

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs	Rs.	Rs.	Rs.
F—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.				
Recurring—				
Ordinary grants ..	4,07,000			
Contribution to Teacher's Provident Fund ..	5,500			
Non-recurring—				
Building grants ..	95,720			
Furniture and equipment grants ..	2,500			
Other grants	500			
Grants under the Dacca Board of Education				
Recurring—	14,600			
Ordinary grant				
Contribution to Teacher's Provident Fund .. .				
Non-recurring				
For rounding ..	—20			
Total (voted) ..	**5,25,800**			
(In Chittagong Hill Tracts.)				
Charged.				
Recurring—				
Ordinary grant				
Contribution to Teacher's Provident Fund				
Non-recurring—				
Building grant				
Furniture and equipment grant				
Other grants				
Total .				
For rounding ..				
Total (*Charged*) .				
Total F—Direct grants to non-Government Secondary Schools for girls (Voted) ..	**5,25,800**			

III —Detailed Account No. 37G, H and I—Education (General)—Primary.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			PRIMARY.	Rs.	Rs.	Rs.	Rs.
			G—GOVERNMENT PRIMARY SCHOOLS FOR GIRLS.				
G-2—Pay of establishment.			Masters and Pandits .	4,000	4,000	3,700	4,015
			Servants . ..	..	..	..	..
			Total ..	4,000	4,000	3,700	4,015
G-3—Allowances, honoraria, etc.			Travelling allowances ..				
			House-rent and other allowances				
			Total ..				
G-4—Contingencies.			Prizes		..	..	..
			Purchase and repairs of appliances		..	..	17
			Purchase of books, etc. ..	100	100	100	95
			Other contingent charges ..	900	900	900	1,034
			Total ..	1,000	1,000	1,000	1,146
			For rounding ..	..	..	..	..
			Total (voted) ..	**5,000**	**5,000**	**4,700**	**5,161**
			H—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS FOR BOYS AND GIRLS.				
			Recurring	3,01,600	3,09,000	3,09,000	3,01,584
			Non-recurring—				
			Building grants ..	7,000	5,000	7,000	16,876
			Furniture and equipment grants	..		..	..
			Other grants . .	560			
			For rounding ..	+40		..	..
			Total ..	**3,09,200**	**3,14,000**	**3,16,000**	**3,18,460**
			In Chittagong Hill Tracts (*Charged*)—				
			Recurring	*23,600*	*23,700*	*23,600*	*23,958*
			Non-recurring—				
			Building grant . ..			..	..
			Furniture and equipment grant			..	..
			Total (*Charged*) ..	*23,600*	*23,700*	*23,600*	*23,958*
			I—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS.				
			Recurring	29,09,160	28,54,000	28,53,704	23,61,065
			Non-recurring	37,044	44,000	44,000	45,713
			For rounding ..	−4		−4	..
			Total ..	**29,46,200**	**28,98,000**	**28,97,700**	**24,06,778**

III —Detailed Account No. 37.J- Education (General)—Special.

		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
	SPECIAL.				
	J—GOVERNMENT SPECIAL SCHOOLS.	Rs	Rs	Rs.	Rs.
	Summary.				
(a) Training Schools for Masters and Mistresses	Voted ..		1,65,300	1,64,000	1,78,014
	Charged		..	..	..
(i) Training Schools for Masters ..	Voted ..	95,200	..	..	..
	Charged ..	.	..	..	..
(ii) Training Schools for Mistresses ..	Voted ..	66,900	..	..	..
	Charged .	..	..	..	..
(b) Guru-training Schools	Voted .	5,90,600	4,48,000	5,24,900	4,38,736
	*Charged**	*2,000*	*2,000*	*1,900*	*282*
(c) Engineering and Survey Schools ..	Voted .	1,25,600	1,22,100	1,32,200	1,14,172
	Charged		*7,700*	*1,800*	*22,723*
(d) Schools of Arts	Voted	48,900	45,300	45,200	44,393
	Charged		.	..	..
(e) Commercial Institute	Voted	66,300	60,700	59,300	55,127
	Charged		.	..	..
(f) Madrassas	Voted .	1,97,700	1,93,000	1,95,800	1,90,245
	Charged		.	..	..
(g) Reformatory Schools	Voted	94,700	87,500	92,500	57,592
	Charged			..	..
	Total	12,87,900	11,31,600	12,17,600	11,01,284
	Voted	12,85,900	11,21,900	12,13,900	10,78,279
	Charged	*2,000*	*9,700*	*3,700*	*23,005*

Number. 1938-39				
	DETAILS.			
	(a) Training Schools (for Masters and Mistresses).			
J-1—Pay of officers 40	Lady Principals, Masters and Mistresses (650 and less) .	68,000	70,240	77,849
	Remuneration to lecturers		..	208
	Total .	68,000	70,240	78,057
J-2—Pay of establishment. 7	Clerks (74 and less) .	5,500	5,636	5,542
16	Servants (18 and less)	3,100	3,100	3,160
	Temporary establishment .	..	..	..
	Total .	8,600	8,736	8,702
J-3—Allowances, honoraria, etc.	Travelling allowance	300	300	177
	House-rent and other allowances ..	1,700	1,800	1,684
	Total .	2,000	2,100	1,861
J-4—Contract contingencies.	Contract contingencies ..	3,400	3,367	3,084
J-5—Other contingencies.	Stipends to pupil teachers .. .	55,000	53,000	52,830
	Grants to athletic clubs .. .	500	500	418
	Purchase and repair of appliances	500	500	450
	Purchase of books, etc. .. .	800	800	680
	Rents, rates and taxes	18,000	16,700	22,270
	Other contingent charges	8,500	8,000	9,662
	Total ..	83,300	79,500	86,310
	For rounding ..	.	+ 57	..
	Total (Voted) .	1,65,300	1,64,000	1,78,014

*In Chittagong Hill Tracts.

III —Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1939-40	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		(a) (i) Training Schools for Masters				
J-1—Pay of officers	21	Masters	42,000			
		Remuneration to lecturers ..	..			
		Total ..	42,000			
J-2—Pay of establishment.	4	Clerks	3,700			
	9	Servants	1,800			
		Temporary establishment ..	..			
		Total ..	5,500			
J-3—Allowances, honoraria, etc.		Travelling allowance	200			
		House-rent and other allowances ..	1,080			
		Total ..	1,280			
J-4—Contract contingencies.		Contract contingencies	3,367			
J-5—Other contingencies.		Stipends to pupil teachers	36,000			
		Grants to athletic clubs	400			
		Purchase and repair of appliances ..	350			
		Customs duty on imported stores ..	..			
		Purchase of books, etc.	600			
		Rents, rates and taxes	5,500			
		Other contingent charges	225			
		Total ..	43,075			
		For rounding ..	—22			
		Total—Training Schools for Masters (Voted)	**95,200**			

III.—Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		DETAILS.				
		(a) (ii) Training Schools for Mistresses.				
—*Pay of officers*	20	Lady Principals and Mistresses	25,080			
		Remuneration to lecturers ..	..			
		Total ..	25,080			
—*Pay of establishment.*		Technical Staff				
	3	Clerks .	2,100			
	7	Servants	1,350			
		Temporary establishment .				
		Total ..	3,450			
—*Allowances, honoraria, etc.*		Travelling allowance	100			
		House-rent and other allowances .	700			
		Total ..	800			
—*Other contingencies.*		Stipends to pupil teachers	15,000			
		Grants to athletic clubs	100			
		Purchase and repair of appliances ..	150			
		Customs duty on imported stores ..	..			
		Purchase of books, etc.	200			
		Rents, rates and taxes	13,500			
		Other contingent charges	8,600			
		Total .	37,550			
		For rounding ..	+20			
		Total (a) (ii) Training Schools for Mistresses (Voted).	**66,900**			

III —Detailed Account No. 37J—Education (General, Special—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Guru-training Schools.				
J-2—Pay of establishment.	217	217	Pandits and Maulvis (180 and less)	1,86,000	1,84,000	1,85,000	1,82,331
			Provision for training of teachers for Primary Schools in Bengal (lump) ..	..	..	28,320	..
			Temporary Establishment ..	28,350			
	34	34	Servants (17 and less) ..	6,300	6,200	6,300	6,093
			Total ..	2,20,650	1,90,200	2,19,620	1,88,424
J-3—Allowances, honoraria, etc.			Travelling allowance	700	600	600	685
			House-rent and other allowances .	..	..	..	..
			Total ..	700	600	600	685
J-5—Contingencies			Stipends to pupils	2,35,300	2,24,000	2,24,000	2,20,197
			Grants to athletic clubs	400	400	400	404
			Provision for training of teachers for Primary Schools in Bengal (lump)	..	..	48,380	..
			Prizes	..	..	..	..
			Purchase and repairs of appliances ..	600	600	600	597
			Purchase of books, etc.	9,400	500	500	436
			Rents, rates and taxes	10,400	10,400	9,500	10,128
			Other contingent charges	1,13,112	21,300	21,293	17,865
			Total ..	3,69,212	2,57,200	3,04,673	2,49,627
			For rounding ..	+38	..	+7	..
			Total (b) Guru-Training Schools (Voted) ..	**5,90,600**	**4,48,000**	**5,24,900**	**4,38,736**
	Number. 1938-39.	Number. 1939-40.					
			(b) Guru-training Schools.				
			(In Chittagong Hill Tracts.)				
J-2—Pay of establishment.	1	1	Pandits and Maulvis (35—80.) ..	*420*	*400*	*420*	*67*
			Total ..	*420*	*400*	*420*	*67*
J-5—Contingencies			Stipends to pupils	*1,440*	*1,500*	*1,440*	*205*
			Other contingent charges	*60*	*100*	*60*	*10*
			Total ..	*1,500*	*1,600*	*1,500*	*215*
						1,920	..
			For rounding ..	*+80*	..	*−20*	..
			Total (b) Guru-training Schools (*Charged*).	*2,000*	*2,000*	*1,900*	*282*

III.—Detailed Account No. 37J—Education (General) Special—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-28.
				Rs.	Rs.	Rs.	Rs.
			(c) Engineering and Survey Schools.				
1—*Pay of officers*	20	20	Principals and other teaching staff—				
			Voted (650 and less) ..	62,000	58,000	67,000	51,338
			Charged (1,800) . .	..	*7,600*	*1,800*	*21,600*
			Total .	62,000	65,600	68,800	72,938
2—*Pay of establishment.*	6	6	Technical staff (40 and less) ..	2,600	2,600	2,500	2,562
	9	9	Clerks (150 and less)	7,900	7,900	8,000	7,761
	10	10	Servants (18 and less) .	1,900	1,900	1,900	1,854
			Temporary establishment	7,000	7,000	7,100	7,049
			Total ..	19,400	19,400	19,500	19,226
3—*Allowances, honoraria, etc.*			Travelling allowances—				
			Voted .	2,000	2,000	2,400	1,785
			Charged	..	*100*	..	*1,123*
			House-rent and other allowances ..	1,230	1,200	1,200	1,230
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) .	..	..	..	..
			Total	3,230	3,300	3,600	4,138
4—*Contingencies*			Stipends to artisans	1,700	1,700	1,800	1,623
			Customs duty on imported stores ..		..	..	..
			Consolidated grant	35,900	36,400	36,900	35,552
			Rents, rates and taxes	3,400	3,400	3,400	3,418
			Total ..	41,000	41,500	42,100	40,593
			Total (C) ..	1,25,630	1,29,800	1,34,000	1,36,895
			For rounding—				
			Voted ..	—30	..	..	.
			Charged	..	..	..	..
			Total (c) Engineering and Survey Schools ..	**1,25,600**	**1,29,800**	**1,34,000**	**1,36,895**
			Voted ..	**1,25,600**	**1,22,100**	**1,32,200**	**1,14,172**
			Charged	..	*7,700*	*1,800*	*22,723*

III.—Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(d) Schools of Art.				
J-1—Pay of officers	11	11	Principal and other teaching staff (1,000 and less)	28,000	26,300	26,300	26,160
			Total ..	28,000	26,300	26,300	26,160
J-2—Pay of establishment.	4	4	Technical staff (200 and less) ..	5,000	5,000	4,800	4,314
	4	4	Clerks (88 and less)	3,400	3,300	3,500	3,347
	11	11	Servants (23 and less) ..	2,200	2,200	2,200	2,145
			Temporary establishment ..	..	..	..	..
			Total ..	10,600	10,500	10,500	9,806
J-3—Allowances, honoraria, etc.			Travelling allowance	50	..	..	38
			House-rent and other allowances ..	100	100	100	84
			Total ..	150	100	100	122
J-4—Contract contingencies.			Contract contingencies	3,368	3,400	3,368	3,368
			Lump provision for the training of women Art Students	1,800	..	..	..
J-5—Other contingencies.			Prizes	200	200	200	200
			Purchase and repair of appliances ..	300	300	300	273
			Customs duty on imported stores ..	..	..	..	..
			Purchase of books, etc.	200	200	200	200
			Rents, rates and taxes	2,600	2,600	2,500	2,564
			Other contingent charges	1,700	1,700	1,700	1,700
			Total ..	5,000	5,000	4,900	4,937
			For rounding ..	−18	..	+32	..
			Total (d) School of Art (Voted)	**48,900**	**45,300**	**45,200**	**44,393**

III.—Detailed Account No 37J—Education (General)—Special—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(e) Commercial Institute.				
1—Pay of officers	9	10	Principal and other teaching staff (350 and less)	36,940	33,000	32,500	31,244
			Total ..	36,940	33,000	32,500	31,244
2—Pay of establishment.	4	5	Clerks (150 and less) ..	4,380	4,400	3,980	3,679
	6	6	Servants (19 and less) ..	1,200	1,200	1,200	1,155
			Total ..	5,580	5,600	5,180	4,834
3—Allowances, honoraria, etc.			Travelling allowance	200	200	200	200
			House-rent and other allowances ..	100	100	100	909
			Total ..	300	300	300	1,109
4—Contract contingencies.			Contract contingencies	2,050	1,900	1,950	1,950
5—Other contingencies.			Prizes	50	100	50	50
			Purchase and repair of appliances ..	400	400	400	400
			Purchase of books, etc.	200	200	200	199
			Rents, rates and taxes	14,400	13,700	13,200	13,200
			Other contingent charges	5,900	5,500	5,500	2,141
			Total ..	20,950	19,900	19,350	15,990
			For rounding ..	−20	.	+20	..
			Total (e) Commercial Institute (Voted) ..	**66,300**	**60,700**	**59,300**	**55,127**

III.—Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(f) Madrassas.				
J-1—Pay of officers	77	80	Principal and other teaching staff—				
			Voted (1,050 and less) ..	1,60,038	1,56,000	1,57,800	1,51,597
			Total ..	1,60,038	1,56,000	1,57,800	1,51,597
J-2—Pay of establishment.	1	1	Technical staff (50)	600	600	600	600
	8	8	Clerks (175 and less) ..	7,500	7,500	8,200	8,191
	21	22	Servants (18 and less) ..	4,030	3,900	4,000	3,863
			Temporary establishment	..	..	..	..
			Total ..	12,130	12,000	12,800	12,654
J-3—Allowances, honoraria, etc.			Travelling allowance	800	800	1,000	1,113
			House-rent and other allowances ..	2,500	2,500	2,500	2,414
			Total ..	3,300	3,300	3,500	3,527
J-4—Contract contingencies.			Contract contingencies	9,500	9,500	9,500	10,577
J-5—Other contingencies.			Boarding charges	3,280	3,200	3,200	3,191
			Grant to athletic clubs and common rooms	1,000	1,000	1,000	1,000
			Prizes	300	300	300	300
			Purchase and repair of appliances ..	50	..	50	25
			Purchase of books, etc.	1,400	1,400	1,400	1,386
			Rents, rates and taxes	5,350	5,000	5,000	4,486
			Other contingent charges	1,300	1,300	1,280	1,502
			Total ..	12,680	12,200	12,230	11,890
			For rounding (Voted)	+52	..	−30	..
			Total (f) Madrassah (Voted)	**1,97,700**	**1,93,000**	**1,95,800**	**1,90,245**

111.—Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			GOVERNMENT SPECIAL SCHOOLS.				
			(g) Reformatory Schools.				
1-1—Pay of officers	1	1	Superintendent (150—700) ..	6,000	5,800	5,880	5,593
			Total ..	6,000	5,800	5,880	5,593
1-2—Pay of establishment.	11	11	Clerical, Educational, Mechanical and Medical establishments (150 and less) . .	8,200	8,000	8,000	7,871
	18	18	Servants (35 and less)	4,800	4,800	4,900	4,794
			Total	13,000	12,800	12,900	12,665
1-3—Allowances, etc.			Travelling allowance .	100		100	78
			House-rent and other allowances .	480	300	480	480
			Total	580	300	580	558
1-5—Contingencies			Clothing and bedding . .	3,000	3,000	3,000	2,523
			Dietary charges .. .	27,000	25,000	28,169	24,148
			Hospital charges .. .	1,000	900	1,000	897
			Miscellaneous services and supplies ..	2,000	1,700	2,039	1,137
			Sanitation charges .. .	600	600	700	597
			Purchase of books	200	200	200	214
			Petty constructions and repairs	500	500	560	490
			Rents, rates and taxes .. .	3,000	3,000	3,000	3,036
			Other contingent charges . ..	3,100	3,100	3,075	3,000
			Workshop equipment ..	2,500	2,000	2,500	2,488
			Total ..	42,900	40,000	44,183	38,575
1-6—Charges payable to other Governments.			Establishment charges payable to other Governments (Bihar)	32,200	28,600	29,660	201
			For rounding ..	+20	..	—43	..
			Total (g) Reformatory Schools (Voted) ..	**94,700**	**87,500**	**92,500**	**57,592**

III.—Detailed Account No. 37K—Education (General)—Special—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
K—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.				
Recurring—				
Training schools for masters and mistresses		50,700	50,732	42,631
Madrassahs		3,13,100	3,13,172	2,29,920
Sanskrit *tols*		34,000	34,000	30,520
Other miscellaneous schools		27,500	27,700	24,321
Contribution to Teacher's Provident Fund		1,200	1,200	1,082
Non-recurring—				
Building grants		44,000	44,964	21,102
Furniture and equipment grants				
Other grants		..	..	239
Grants under the Dacca Board of Education—				
Recurring—				
Madrassas		1,500	1,500	1,488
Other grants		..	..	..
For rounding		..	+ 32	..
Total (Voted) ..		**4,72,000**	**4,73,300**	**3,51,303**
In Chittagong Hill Tracts (*charged*)				
Recurring—				
Training schools for masters and mistresses			..	..
Guru Training Schools			..	904
Madrassas			..	..
Sanskrit *tols*			..	..
Other miscellaneous schools			..	..
Contribution to Teachers' Provident Fund			..	..
Non-recurring—				
Building grants			..	..
Furniture and equipment grants			..	..
Other grants			..	..
For rounding ..			..	..
Total (*Charged*) ..			..	*904*

III—Detailed Account No. 37K—Education (General)—Special—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
-DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.		Rs	Rs	Rs	Rs.
rring					
ining schools	for masters	33,816			
	for mistresses	26,956			
drassahs	for boys & girls	3,98,838			
dhist *tols*		5,000			
skrit *tols*		44,000			
ier miscellaneous schools ..	for boys	16,400			
	for girls	14,400			
tribution to Teacher's Provident Fund	for masters	1,200			
	for mistresses				
ecurring- -					
lding grants .. .	for boys	25,900			
	for girls				
niture and equipment grants .	for boys				
	for girls				
ier grants	for boys	60			
	for girls				
s under the Dacca Board of Education urring --					
Madrassahs	for boys	1,500			
	for girls				
Other grants ..	for boys				
	for girls				
Total (voted)	for boys, girls and masters.	5,26,714			
	for girls and mistresses.	41,356			
For rounding . .		−70			
Total K (voted)		**5,68,000**			
ittagong Hill Tracts (*charged*). rring—					
ining schools ..	for masters				
	for mistresses				
ru Training Schools ..	.. ..				
drassahs .. .	for boys				
	for girls				
skrit *tols*					
ier miscellaneous Schools ..	for boys				
	for girls				
tribution to Teachers' Provident Fund	for masters				
	for mistresses				
recurring- –					
lding grants	for boys				
	for girls				
niture and equipment grants	for boys				
	for girls				
her grants	for boys				
	for girls				
For rounding ..					
Total (*Charged*) ..	for boys ..				
	for girls				

III —Detailed Account No. 37L—Education (General)—General.

	Number. 1938-39.	Number. 1939-40.		Bud get Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs
			GENERAL CHARGES.				
			L—DIRECTION.				
L-1—Pay of officers	1	1	Director of Public Instruction (2,900) (*Charged*) ..	*32,200*	*33,700*	*33,500*	*35,779*
	7	6	Other Gazetted Officers—				
			Voted 6 (1,500 and less) ..	32,900	46,500	48,020	49,428
			Charged ..	*8,850*	*16,600*	*14,700*	*9,378*
			Total ..	73,950	96,800	96,220	94,585
L-2—Pay of establishment.	74	74	Clerks (350 and less) ..	89,569	93,000	93,780	91,178
	29	29	Servants (27 and less) ..	5,900	5,900	5,700	5,654
			Temporary establishment .	2,100	4,700	5,142	5,173
			Total ..	97,569	1,03,600	1,04,622	1,02,005
L-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	6,000	8,000	8,600	7,694
			Charged	*4,000*	*4,000*	*4,000*	*3,079*
			Hill allowance	200	200	100	93
			House-rent and other allowances—				
			Voted .	600	1,000	1,100	1,179
			Charged	*1,400*	*1,400*	*2,066*	*187*
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..	*42*	..	*1,000*	..
			Total ..	12,242	14,600	16,866	12,232
L-4—Contract contingencies.			Contract contingencies	3,298	3,600	3,598	3,546
L-5—Other contingencies.			Customs duty on imported stores ..			..	..
			Purchase of books	500	500	500	452
			Other contingent charges	1,900	2,200	2,192	2,579
			Total ..	2,400	2,700	2,692	3,031
			For rounding—				
			Voted ..	+ 33	..	+ 68	..
			Charged	+ *8*	..	— *66*	..
			Total ..	**1,89,500**	**2,21,300**	**2,24,000**	**2,15,399**
			Voted ..	**1,43,000**	**1,65,600**	**1,68,800**	**1,66,976**
			Charged	*46,500*	*55,700*	*55,200*	*48,423*

III.—Detailed Account No. 37M—Education (General)—General—*contd.*

	Number. 1938-39.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		M—Inspection.				
—Pay of officers	14	Inspectors and Inspectresses of Schools—				
		Voted (950 and less) ..	..	1,01,000	95,000	91,865
		Charged ..		.	..	..
	351	Other Inspecting Officers (600 and less) (voted) .. .	..	6,82,000	6,95,000	6,88,346
		Total	..	7,83,000	7,90,000	7,80,211
—Pay of establishment.	156	Clerks (225 and less) ..	..	1,26,000	1,23,420	1,31,088
	128	Servants (19 and less)	.	24,000	23,600	23,756
		Temporary establishment ..	..	400	336	430
		Total ..	..	1,50,400	1,47,356	1,55,274
—Allowances, honoraria, etc.		Travelling allowance—				
		Voted .	.	1,79,000	1,79,000	1,78,929
		Charged	..	..	..	..
		House-rent and other allowances—				
		Voted ..	..	3,500	3,524	3,544
		Charged	..	.	..	..
		Cost of passages granted under Civil Services Rules, 1924 (*Charged*)	..	.	..	..
		Total ..	..	1,82,500	1,82,524	1,82,473
—Contract contingencies.		Contract contingencies	.	37,800	37,784	38,314
—Other contingencies.		Customs duty on imported stores ..	..	..	..	..
		Purchase of books	..	800	800	721
		Rents, rates and taxes	..	20,000	20,500	19,844
		Other contingent charges	..	3,500	3,500	2,581
		Total ..	..	24,300	24,800	23,146
		For rounding—				
		Voted ..	..	..	+ 36	
		Charged	..	..	..	..
		Total ..	..	**11,78,000**	**11,82,500**	**11,79,418**
		Voted ..	..	**11,78,000**	**11,82,500**	**11,79,418**
		Charged	..	..	..	..

III.—Detailed Account No. 37M—Education (General)—General—*contd.*

	Number. 1939-40		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		M—Inspection—Men's Branch.				
M-1—Pay of officers	12	Inspectors—				
		Voted	89,000			
		Charged . .	..			
	340	Other Inspecting Officers(voted) ..	6,47,280			
		Total ..	7,36,280			
M-2—Pay of establishment.	133	Clerks	1,07,000			
	97	Servants . ..	18,612			
		Temporary establishment .	312			
		Total ..	1,25,924			
M-3—Allowances, honoraria, etc.		Travelling allowance—				
		Voted ..	1,64,500			
		Charged .	..			
		House-rent and other allowances—				
		Voted ..	2,800			
		Charged ..	..			
		Cost of passages granted under Civil Services Rules, 1924 (*Charged*) ..	..			
		Total ..	1,67,300			
M-4—Contract contingencies.		Contract contingencies ..	30,352			
M-5—Other contingencies.		Customs duty on imported stores	..			
		Purchase of books . ..	575			
		Rents, rates and taxes ..	19,550			
		Other contingent charges . ..	3,258			
		Total ..	23,383			
		For rounding—				
		Voted ..	−39			
		Charged ..	..			
		Total M—Inspection—Men's Branch .	10,83,200			
		Voted ..	10,83,200			
		Charged ..	..			

III.—Detailed Account No. 37M—Education (General)—General—*contd.*

	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938 39	Actuals, 1937-38.
			Rs	Rs	Rs	Rs.
		M - Inspection—Women's Branch.				
-1—Pay of officers	2	Inspectresses of Schools				
		Voted	13,000			
		Charged				
	12	Other Inspecting Officers (voted)	39,000			
		Total	52,000			
-2—Pay of establishment.	24	Clerks	19,000			
	31	Servants	5,600			
		Temporary establishment				
		Total	24,600			
-3—Allowances, honoraria, etc.		Travelling allowance—				
		Voted	14,500			
		Charged				
		House-rent and other allowances				
		Voted	800			
		Charged				
		Cost of passages granted under Civil Services Rules, 1924 (*Charged*)				
		Total	15,300			
-4—Contract contingencies.		Contract contingencies	8,400			
-5—Other contingencies.		Customs duty on imported stores				
		Purchase of books	225			
		Rents, rates and taxes	2,350			
		Other contingent charges	450			
		Total	3,025			
		For rounding—				
		Voted	−25			
		Charged				
		Total M—Inspection—Women's Branch	1,03,300			
		Voted	1,03,300			
		Charged				

III.—Detailed Account No. 37M—Education (General)—General *contd.*

	Number. 1938-39	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			M—INSPECTION—MEN'S BRANCH.				
			In Chittagong Hill Tracts.				
			Charged.				
M-1—Pay of officers ..	3	3	Subdivisional and sub-Inspectors	*5,100*	*4,600*	*4,800*	*4,507*
			Total ..	*5,100*	*4,600*	*4,800*	*4,507*
M-2—Pay of establishment	1	1	Clerk ..	*650*	*700*	*650*	*608*
	3	3	Servants .	*650*	*600*	*650*	*608*
			Temporary establishment		..	..	..
			Total ..	*1,300*	*1,300*	*1,300*	*1,216*
M-3—Allowances, honoraria, etc.			Travelling allowance	*1,700*	*1,600*	*1,600*	*1,685*
			House-rent and other allowances ..	*300*	*300*	*300*	*294*
			Cost of passages granted under Civil Services Rules, 1924.		..	..	..
			Total ..	*2,000*	*1,900*	*1,900*	*1,979*
M-4—Contract contingencies			Contract contingencies	*170*	*200*	*170*	*170*
M-5—Other contingencies ..			Purchase of books	*20*	..	*20*	*20*
			Rents, rates and taxes	..	..	..	..
			Other contingent charges ..	..	..	..	..
			Total	*20*	..	*20*	*20*
			Total—M—Inspection—Men's Branch (In Chittagong Hill Tracts).	*8,590*	*8,000*	..	..
			For rounding ..	*+10*	..	*+10*	..
			Total (*Charged*) ..	*8,600*	*8,000*	*8,200*	*7,892*

III.—Detailed Account No. 37N.—Education (General)—General—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
N.—SCHOLARSHIPS.	Rs.	Rs.	Rs.	Rs.
ı Arts College	2,10,120	1,45,000	1,35,815	1,30,465
ɔholarships for Muslim students (lump provision)	..	.	12,500	..
ı Professional Colleges	28,000	28,000	24,000	23,675
ı Secondary Schools	1,05,000	1,05,000	91,380	92,575
eputation of the educational officers for six months to study methods of Primary Education in England and other countries			10,000	..
ump provision for Scholarship	80,000	.	..	..
ı Primary Schools	20,000	20,000	16,000	16,779
ı Special Schools	37,200	36,000	38,240	34,378
ump provision for Educational Scholarships for members of scheduled castes			19,080	..
Scholarships under the Dacca Board.				
n Arts Colleges	19,000	18,000	16,000	16,995
n Professional Colleges		.	..	..
n Secondary Schools		..	..	..
n Primary Schools		.	..	..
n Special Schools			..	..
Total ..	4,99,320			
For rounding ..	20		−15	..
Total N.—Scholarships (Voted) ..	**4,99,300**	**3,52,000**	**3,63,000**	**3,14,867**
(In Chittagong Hill Tracts.)				
Charged.				
n Secondary Schools	*1,800*	*2,000*	*2,000*	*850*
n Primary Schools	*500*	*300*	*300*	*470*
In Special Schools		..	..	..
For rounding ..		..	..	..
Total N—Scholarships (In Chittagong Hill Tracts) (*Charged*) ..	*2,300*	2,300	*2,300*	*1,320*

III—Detailed Account No. 37-O—Education (General)—

General—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
O Miscellaneous.	Rs.	Rs.	Rs.	Rs.
(*a*) *Expenses out of the grant from the Central Government and of the local contributions received for economic development and improvement of rural areas*				
Grants-in-aid in connection with				
(1) The playing fields and recreation grounds for villages and village schools (2nd grant scheme 2)				
From Government of India grant . ..	1,00,000			
From local contributions	25,000			
Total ..				
(2) Attachment of agricultural farm, etc., to secondary schools and provision of village play grounds and village Halls (1st grant schemes 9 to 15)				
From Government of India grant . ..				
From local contributions				
Total ..				
Total(a) (voted) ..	**1,25,000**			
(*b*) *Advancement of education of members of Scheduled castes.*				
(1) Amount transferred to the Scheduled Castes Education Fund .	.	5,00,000		
(2) Expenditure from Scheduled Castes Education Fund				
(*i*) Pay of officers .	2,700	1,350		
(*ii*) Pay of establishment .	720	360		
(*iii*) Allowances, etc. . .	1,200	400		
(*iv*) Contingencies—				
Other Contingent Charges	2,593	3,785		
Stipends to Pupils	40,700	20,500		
(*v*) Grants-in-aid .	2,34,832	1,70,860		
(*vi*) Scholarships	20,000	..		
Total ..	3,02,745	1,97 255		
(3) *Deduct*—amount transferred from the Scheduled Castes Education Fund	3,02,745	1,97,255		
Total (*b*) . .		5,00,000		
(*c*) *Youth welfare works under Physical Director.*				
Pay of officers—				
Physical Director, Assistant Physical Director, Organisers, etc ..	45,039			
Total ..	45,039			
Pay of establishment				
Clerks	4,038			
Servants	4,728			
Total ..	8,766			
Allowances, honoraria, etc.				
Travelling allowance	28,300			
House-rent and other allowances	3,737			
Total ..	32,037			

III—Detailed Account No. 37-O—Education (General)—General—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
O—MISCELLANEOUS—*contd.*				
ıer Contingencies—				
ʃtipends	5,760	..	..	..
Rents, rates and taxes	6,000	.	..	..
Other contingent charges	21,934	..	..	..
Total	33,694		.	..
ınts-in-aid—contributions	1,09,430	.		..
Total	2,28,966		.	..
For rounding .. . { Voted			.	.
{ *Charged*		.	..	..
al (c) .. .. { Voted	2,28,966			..
{ *Charged*	.	.	..	..
(d) Youth welfare works under Physical Directress				
y of officers—				
Assistant Physical Directress	5,520		.	..
Total .	5,520			.
owance, honoraria, etc.—Travelling allowance ..	600			.
Total	600			
ıtingencies	16,900	.		.
Total ..	23,020			
For rounding .. .. { Voted ..	..	.		.
{ *Charged*				.
Total (*d*) .. .. { Voted ..	23,020			.
{ *Charged*		.	.	.
(e) Rural Reconstruction—Adult Education				
ject grants to non-Government Primary Night Schools—Non-recurring—Furniture and equipment grant	5,000	..	..	..
scellaneous—				
Grants-in-aid and contributions—Grants-in-aid to non-official organisations for organising adult education . .	2,000	..	..	..
Grants for the encouragement of literature on adult education .	2,000	..		..
Grants-in-aid, contributions, etc.—Grants and subventions to schemes of rural reconstruction falling under Education .	4,000	..	.	..
Total (*e*) ..	13,000	..	..	..

III —Detailed Account No. 37-O—Education (General)—General—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
O—MISCELLANEOUS—*contd*	Rs	Rs.	Rs.	Rs.
(f) OTHER CHARGES.				
SUMMARY.				
Examination charges .. .. Voted ..	90,000	87,000	80,000	84,672
Charged ..	*450*	*400*	*300*	*413*
Examination charges (in Chittagong Hill Tracts) (*Charged*) ..	*100*	*200*	*100*	*37*
Grants for the encouragement of literature	20,000	41,000	41,000	12,222
Board of Secondary and Intermediate Education, Dacca ..	52,375	44,000	48,000	42,229
Grants-in-aid, contributions, etc.—				
(a) Grant, etc., in connection with play fields and recreation grounds for villages and village schools (2nd grant)	..	..	.	
(i) Expenses out of grant from Central Government for economic development and improvement of rural areas	..	79,000	1,00,000	
(ii) Expenses out of grant received from public bodies for rural reconstruction scheme	..	34,000	25,000	
(b) Attachment of agricultural farms, etc. (1st grant) . ..	.	1,000	..	
Miscellaneous—				
Pay of officers	8,000	6,300	6,500	6,171
Pay of establishment	6,700	.	.	..
Allowances, honoraria, etc. .. .. Voted ..	16,000	29,500	32,700	29,498
Charged (In Chittagong Hill Tracts) ..		*300*	*300*	*255*
Lump provision for youth welfare works	..	1,55,000	2,50,000	..
Contingencies .. .. .. Voted ..	30,300	23,500	23,500	24,707
Charged.. (In Chittagong Hill Tracts.)	*1,700*	*1,400*	*1,300*	..
Grants-in-aid, contributions, donations, etc. .. Voted ..	99,100	74,200	75,200	63,813
Charged	..	..	..	..
Other items .. .. .. Voted ..	40,640	55,000	62,500	71,766
Charged	*300*	*300*	..	*467*
For rounding Voted ..			..	..
Charged		..	..	..
Total (f) ..	3,65,665	6,32,100	7,46,400	3,36,246
Voted ..	3,63,115	6,29,500	7,44,400	3,35,078
Charged	*2,550*	*2,600*	*2,000*	*1,168*
Total Miscellaneous (a)+(b)+(c)+(d)+(e)+(f)	7,55,651	11,32,100	7,46,400	3,36,246
For rounding Voted ..	—1			
Charged	*+50*			
	7,55,700	11,32,100	7,46,400	3,36,246
Voted ..	7,53,100	11,29,500	7,44,400	3,35,078
Charged	*2,600*	*2,600*	*2,000*	*1,168*
MISCELLANEOUS.				
(f) OTHER CHARGES.				
DETAILS.				
Pay of officers—Medical Officers	8,000	6,300	6,500	6,171
Pay of establishment	6,700	..	..	..
Allowances, honoraria, etc.—				
Allowances to medical officers for attending boarding, hostels and other educational institutions (voted)	..	13,500	16,700	14,280
Allowances to medical officers for attending boarding, hostels and other educational institutions (in Chittagong Hill Tracts) (*Charged*)	..	*300*	*300*	*255*
Female teacher's house-to-house visitations	16,000	16,000	16,000	15,218
Total	16,000	29,800	33,000	29,753
Voted ..	16,000	29,500	32,700	29,498
Charged ..	..	*300*	*300*	*255*

III.—Detailed Account No. 37-O—Education (General)—General —*concld.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
O—MISCELLANEOUS—*concld.*				
DETAILS.	Rs.	Rs.	Rs.	Rs.
tingencies—				
llowances to medical officers for attending boarding, hostels and other educational institutions (voted)	5,700	..	..	..
llowances to medical officers for attending boarding, hostels and other educational institutions (in Chittagong Hill Tracts) (*Charged*) .. .	*300*	..	..	..
pecial Education Board, Chittagong Hill Tracts (*Charged*) ..	*1,400*	*1,400*	*1,400*	..
ewards and stipends to Sanskrit *tols*	23,500	23,500	23,500	24,707
cheme for medical inspection of School Children (Contingent Expenditure)	1,144	..	..	..
For rounding { **Voted**	44	..	.	..
For rounding { *Charged*	..		—100	..
Total { **Voted**	**30,300**	**23,500**	**23,500**	**24,707**
Total { *Charged*	*1,700*	*1,400*	*1,300*	..
nts-in-aid, contributions, etc.—				
rant to the Indian Society of Oriental Art	4,500	3,500	4,500	2,512
rants to hostels attached to colleges and schools { Voted ..	40,500	40,500	40,500	38,987
rants to hostels attached to colleges and schools { *Charged*	..	.	..	..
rants to hostels attached to colleges and schools under the Dacca Board of Education	12,000	12 000	12,000	12,000
rant to Bengal Bratachari Society . .	9,000	..	..	..
rants to Girl Guides Association .	..	5 000	5,000	..
rant to Y M C. A., Y W C A and other Societies .	3,116	8 200	8,203	5,315
er Excellency's special grant ..	5,000	5,000	5,000	4,999
rant to the Viswa Bharati, Santiniketan for educational activities	25,000			..
For rounding { Voted	—16		—3	..
For rounding { *Charged*			.	..
Total	**99,100**	**74,200**	**75,200**	**63,813**
Voted ..	**99,100**	**74,200**	**75,200**	**63,813**
Charged	..	.	..	..

III.—Detailed Account No. 37Q & R—Education (General)—Charges in England.

CHARGES IN ENGLAND.				
			..	..
-Secretary of State				
- High Commissioner—				
Leave salaries and deputation pay .. { **Voted** .	**50,800**	**45,300**	**75,240**	**41,542**
Leave salaries and deputation pay .. { *Charged*	*11,200*	*40,900*	*67,160*	*31,018*
			4,000	**2,140**
Sterling overseas pay .. { **Voted**	..	.		
Sterling overseas pay .. { *Charged*	*11,200*	*11,300*	*16,000*	*17,41a*
	..	..	..	**416**
Stores (Voted) .. .. { **Voted**	**59,800**	**28,000**	**30,240**	**4,108**
Other charges .. .. { *Charged*	..	..	..	*694*
Total ..	**1,62,800**	**1,25,500**	**1,92,640**	**97,333**
Voted ..	**1,10,400**	**73,300**	**1,09,480**	**48,206**
Charged	*52,400*	*52,200*	*83,160*	*49,127*

GRANT No. 20

Charges on account of Anglo-Indian and European Education

(Head of Account:—37—Education—Anglo-Indian and European)

Voted Rs. 11,46,800 *Charged Rs. 200*

Total Rs. 11,47,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SECONDARY.					
A—Government Secondary Schools—					
A-1—Pay of officers	Voted	1,23,000	1,40,000	1,45,000	1,46,857
	Charged	..	..	..	..
A-2—Pay of establishment	Voted	38,200	39,100	37,400	37,726
	Charged	..	..	..	..
A-3—Allowances, honoraria, etc.	Voted	5,300	9,900	5,000	8,807
	Charged	..	..	..	..
A-4—Contract contingencies	Voted	21,320	21,300	21,320	21,557
	Charged	..	..	..	
A-5—Other contingencies	Voted	70,636	67,700	74,176	69,975
	Charged	..	..	..	..
For rounding	Voted	+44	..	+4	..
	Charged	..	..	..	..
Total A—Government Secondary Schools		2,58,500	2,78,000	2,82,900	2,84,922
	Voted	2,58,500	2,78,000	2,82,900	2,84,922
	Charged	..	..	..	..
B—Direct grants to non-Government Secondary Schools	Voted	3,07,700	2,81,000	2,85,800	2,71,950
	Charged	..	..	..	..
PRIMARY.					
C—Direct grants to non-Government Primary Schools	Voted	4,43,800	4,18,800	4,37,700	4,24,482
	Charged	..	..	..	..

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SPECIAL.					
—Government Special Schools—					
D-1—Pay of officers	**Voted** ..	21,000	17,100	21,500	20,898
	Charged	..	..	..	..
D-2—Pay of establishment	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
D-3—Allowances, honoraria, etc.	**Voted** ..	200	200	200	720
	Charged	..	.	..	..
D-4—Contingencies	**Voted** ..	6,100	5,800	6,300	5,665
	Charged	..	..	..	..
For rounding		..	.	..	..
Total D—Government Special Schools		27,300	23,100	28,000	27,283
	Voted ..	27,300	23,100	28,000	27,283
	Charged	.	.	..	..
—Direct Grants to non-Government Special Schools ..	**Voted** ..	1,900	2,000	1,900	1,880
	Charged	..	..	..	..
GENERAL.					
—Inspection—					
F-1—Pay of officers ..	**Voted** ..	15,700	15,600	15,600	15,073
	Charged	..	..	..	..
F-2—Pay of establishment ..	**Voted**	8,350	8,100	8,250	8,016
	Charged	..	..	..	.
F-3—Allowances, honoraria, etc. ..	**Voted** ..	5,000	5,000	4,600	4,795
	Charged	..	..	..	.
F-4—Contract contingencies ..	**Voted** ..	1,000	1,000	1,000	1,261
	Charged	..	..	.	
F-5—Other contingencies ..	**Voted** ..	2,951	3,300	3,319	3,445
	Charged	..	..	..	..
For rounding ..	**Voted** ..	−1	.	+31	..
	Charged	..	..	.	..
Total F—Inspection ..		33,000	33,000	32,800	32,590
	Voted ..	33,000	33,000	32,800	32,590
	Charged	..	..	.	..

II—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
G—Scholarships	Voted	27,500	33,100	27,500	26,868
	Charged	..	..	..	..
H—Miscellaneous	Voted	9,400	9,400	9,500	9,262
	Charged	*200*	*200*	*200*	*128*
I—Works (Voted)		..	..	..	..
Charges in England.					
J—Secretary of State		..	..	..	..
K—High Commissioner	Voted	37,520	17,400	18,680	12,496
	Charged	..	..	..	..
L—Loss or gain by exchange	Voted	..	..	..	−65
	Charged	..	..	..	..
For rounding	Voted	+180	..	+20	..
	Charged	..	..	..	..
Total—Grant No. 20		11,47,000	10,96,000	11,25,000	10,91,796
	Voted	11,46,800	10,95,800	11,24,800	10,91,668
	Charged	*200*	*200*	*200*	*128*

III.—Detailed Account No. 37A—Education (Anglo-indian and European) Secondary.

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			A—Government Secondary Schools.				
A-1—Pay of officers	32	32	Master and Mistress (Voted)	1,23,000	1,40,000	1,45,000	1,46,857
			Total ..	1,23,000	1,40,000	1,45,000	1,46,857
A-2—Pay of establishment	15	15	Technical staff (380 and less)	28,500	29,500	27,500	28,080
	4	4	Clerks	4,500	4,500	4,700	4,630
	20	20	Servants (19 and less) ..	3,900	3,800	3,900	3,777
			Temporary establishment ..	1,300	1,300	1,300	1,233
			Total ..	38,200	39,100	37,400	37,726
A-3—Allowances, honoraria etc.			Travelling allowance . Voted	1,800	1,600	1,600	3,082
			Travelling allowance . *Charged*	..	..	..	.
			House-rent and other allowances .	1,100	1,000	1,000	982
			Allowances of Chaplain ..	2,400	2,400	2,400	2,400
			Cost of passages granted under Bengal Passage Rules (Voted) .	..	4,900	..	2,343
			Total ..	5,300	9,900	5,000	8,807
A-5—Contract contingencies			Contract contingencies	21,320	21,300	21,320	21,557
A-6—Other contingencies			Boarding charges	58,000	55,000	62,000	58,144
			Prizes	350	400	350	350
			Purchase and repair of appliances ..	450	400	450	311
			Customs duty on imported stores ..	.	..	..	..
			Purchase of books, etc. .. .	1,000	1,000	1,000	938
			Rents, rates and taxes .. .	3,336	3,400	3,336	3,335
			Other contingent charges . ..	7,500	7,500	7,040	6,897
			Total ..	70,636	67,700	74,176	69,975
			For rounding (Voted) ..	+44		+4	..
			Total (Voted) ...	**2,58,500**	**2,78,000**	**2,82,900**	**2,84,922**

III.—Detailed Account No. 37B.—Education (Anglo-Indian and European) Secondary.

DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
B—Direct Grants to Non-Government Secondary Schools.				
Recurring—				
Ordinary grants	2,41,733	2,53,000	2,41,733	2,50,086
Contribution to Teachers' Provident Fund	4,500	4,500	4,500	3,713
Non-recurring—				
Building grants	22,000	22,300	..	15,266
Furniture and equipment grants	1,500	1,200	1,500	1,500
Other grants		..	..	1,385
Lump provision	38,000	..	38,000	.
For rounding	− 33		+ 67	..
Total (Voted) ..	**3,07,700**	**2,81,000**	**2,85,800**	**2,71,950**

III.—Detailed Account No. 37C.—Education. (Anglo-Indian and European) Primary

PRIMARY.				
C—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.				
Recurring—				
Grants (ordinary)	3,89,640	4,06,000	3,89,640	4,00,225
Contribution to Teachers' Provident Fund	2,700	2,600	2,500	2,592
Non-recurring—				
Building grants	..	8,500		19,580
Furniture and equipment grants	1,500	1,700	1,500	2,085
Lump provision	50,000		44,000	..
Other grants	..	..	..	..
For rounding	− 40	..	+ 60	..
Total (Voted) ..	**4,43,800**	**4,18,800**	**4,37,700**	**4,24,482**

III —Detailed Account No. 37D.—Education (Anglo-Indian and European) Special.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			SPECIALS.				
			D—GOVERNMENT SPECIAL SCHOOLS.				
			DETAILS.				
			(a) Training Schools (for Masters and Mistresses).				
D-1—Pay of officers ..	4	4	Lady Principal and Mistresses—				
			Voted ..	21,000	17,100	21,500	20,898
			Charged ..	..	..	..	..
			Total ..	21,000	17,100	21,500	20,898
D-3—Allowances ..			Travelling allowance—				
			Voted ..	200	200	200	720
			Charged ..	..	..	..	..
			Cost of passages	..	..	..	..
			Cost of passages under Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
			Total ..	200	200	200	720
D-4—Contingencies ..			Boarding charges	4,500	4,200	4,500	4,336
			Purchase of books	400	400	400	348
			Other contingent charges ..	1,200	1,200	1,400	981
			Total ..	6,100	5,800	6,300	5,665
			For rounding—				
			Voted ..	..		..	..
			Charged ..	..		..	..
			Total Training Schools (Voted) ..	**27,300**	**23,100**	**28,000**	**27,283**

III.—Detailed Account No. 37E.—Education (Anglo-Indian and European) Special.

E—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.				
Recurring—				
Other miscellaneous schools	1,900	2,000	1,900	1,880
Non-recurring—				
Building grant	..	..	..	..
Other grants	..	..	..	..
For rounding	..	..	..	..
Total (Voted) ..	**1,900**	**2,000**	**1,900**	**1,880**

III —Detailed Account No. 37F.—Education (Anglo-Indian and European) General.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			GENERAL.				
			DETAILS.				
			F—Inspection.				
F-1—*Pay of officers* ..	1	1	Inspector—				
			Voted .	15,700	15,600	15,600	15,073
			Charged ..	..	..	..	..
			Total ..	15,700	15,600	15,600	15,073
F-2—*Pay of establishment*	6	6	Clerks	7,300	7,100	7,200	6,999
	5	5	Servants	1,050	1,000	1,050	1,017
			Total ..	8,350	8,100	8,250	8,016
F-3—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted	2,600	2,600	2,200	2,596
			Charged ..	..	..	..	..
			House-rent and other allowances—				
			Voted ..	2,400	2,400	2,400	2,199
			Charged	..	..	..	..
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
			Total ..	5,000	5,000	4,600	4,795
F-4—*Contract contingencies*			Contract contingencies ..	1,000	1,000	1,000	1,261
F-5—*Other contingencies* ..			Purchase of books . ..	100	100	100	100
			Rents, rates and taxes ..	2,634	2,600	2,634	2,569
			Other contingent charges ..	217	600	585	776
			Total	2,951	3,300	3,319	3,445
			For rounding—				
			Voted ..	-1		+31	
			Charged ..	..		..	..
			Total ..	33,000	33,000	32,800	32,590
			Voted ..	33,000	33,000	32,800	32,590
			Charged ..	..	..	..	..

III.—Detailed Account No. 37G.—Education (Anglo-Indian and European) General.

	DETAILS.				
	G—Scholarships.				
In Arts Colleges	4,500	4,300	4,300	4,398	
Professional Colleges	1,300	1,000	700	1,240	
Secondary Schools	13,500	17,400	14,500	13,334	
Primary Schools	5,700	8,000	5,500	5,676	
Special Schools	2,500	2,400	2,500	2,220	
For rounding ..	..	..	..	..	
Total (Voted) ..	**27,500**	**33,100**	**27,500**	**26,868**	

III —Detailed Account No. 37H.—Education (Anglo-Indian and European) General—*concld.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
DETAILS.				
H—Miscellaneous.				
Examination charges .. .. .. Voted ..	1,600	1,600	1,700	1,496
Charged	*200*	*200*	*200*	*128*
Miscellaneous—Pay of establishment (Voted) ..	600	600	600	540
Allowances, honoraria, etc. ..	..	..	..	..
Allowance to medical officers for attending boarding, hostels and other educational institutions .. Voted ..	..	..	..	..
Charged	..	..	..	..
Rewards for proficiency in Oriental language .. Voted ..	..	..	..	..
Charged	..	..	..	..
Grants-in-aid, contributions, etc. .. Voted ..	..	..	..	..
Charged	..	.	..	..
Grants to Young Women's Christian Association and other Societies (Voted) ..	..	..	..	..
Grants to hostels attached to schools and colleges	..	..	..	..
Her Excellency's special grant (Voted)	..	..	..	..
His Excellency's special grant (Voted) . . .	..	..	..	..
Contribution to Inter-Provincial Board	7,126	7,100	7,126	7,126
Contingencies	100	100	100	100
For rounding Voted ..	−26	..	− 26	..
Charged	..	..	..	..
Total ..	**9,600**	**9,600**	**9,700**	**9,390**
Voted ..	**9,400**	**9,400**	**9,500**	**9,262**
Charged	*200*	*200*	*200*	*128*

III.—Detailed Account No. 37J. and K.- Education (Anglo-Indian and European) Charges in England.

CHARGES IN ENGLAND.				
J—Secretary of State .. .	..	..	..	..
K—High Commissioner—				
Leave salaries and deputation pay .. **Voted**	**37,120**	**16,900**	**18,680**	**12,390**
Charged	..	..	..	..
Sterling overseas pay .. **Voted** .	..	..	..	..
Charged	..	..	..	..
Scholarships (Voted)	..	..	..	..
Stores purchased in England (Voted)	..	..	..	..
Other charges (Voted)	**400**	**500**	..	**108**
Total ..	**37,520**	**17,400**	**18,680**	**12,498**
Voted ..	**37,520**	**17,400**	**18,680**	**12,498**
Charged	..	..	..	..

GRANT No. 21

Medical

(Head of Account:—38—Medical)

Voted Rs. 51,30,000 *Charged Rs. 7,50,000*

Total Rs. 58,80,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Medical Establishment—					
A-1—Pay of officers	Voted ..	2,26,140	2,07,400	2,01,144	2,09,690
	Charged	*2,26,000*	*2,19,000*	*2,36,200*	*2,34,388*
A-2—Pay of establishment ..	Voted ..	2,16,850	1,85,700	1,84,900	1,84,661
	Charged	..	..	..	..
A-3—Allowances, honoraria, etc. ..	Voted ..	51,750	49,200	53,350	47,480
	Charged	*10,160*	*9,900*	*10,060*	*10,201*
A-4—Contract contingencies ..	Voted ..	9,600	9,500	8,844	9,730
	Charged	..	..	..	..
A-5—Other contingencies ..	Voted	21,465	18,500	18,880	17,800
	Charged	..	..	..	..
A-6—Grants-in-aid, contributions, donations, etc.	Voted ..	..	..	..	..
	Charged	*6,600*	*5,800*	*5,400*	*3,812*
A-7—*Deduct*—Establishment charges recoverable from other Governments, Departments.	Voted ..	2,856	2,800	2,856	2,856
	Charged				..
For rounding	Voted ..	−449		−262	..
	Charged	*+140*	..	*+340*	..
Total A—Medical Establishment		7,65,400	7,62,200	7,76,000	7,74,926
	Voted ..	5,22,500	5,27,500	5,24,000	5,26,525
	Charged	*2,42,900*	*2,34,700*	*2,52,000*	*2,48,401*
(In Chittagong Hill Tracts.)					
	Charged.				
A-1—Pay of officers		*7,600*	*7,000*	*6,600*	*6,673*
A-2—Pay of establishment		*1,900*	*1,900*	*1,800*	*1,833*
A-3—Allowances, honoraria, etc.		*1,800*	*1,600*	*1,750*	*1,994*
A-4—Contract contingencies		*200*	*200*	*200*	*200*
A-5—Other contingencies		*100*	*100*	*112*	*466*
A-6—Grants-in-aid, contributions, donations, etc.		..	..	..	..
A-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.		..	..	..	..
For rounding		..	..	*+38*	..
Total A—Medical Establishment (*Charged*) ..		*11,600*	*10,800*	*10,500*	*11,166*

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B—Hospitals and Dispensaries—					
B-1—Pay of officers	Voted ..	2,12,000	2,15,900	2,26,320	2,24,433
	Charged	*54,400*	*50,100*	*44,400*	*49,468*
B-2—Pay of establishment ..	Voted ..	3,28,678	3,21,700	3,22,688	3,17,986
	Charged	..	..	..	..
B-3—Allowances, honoraria, etc. ..	Voted ..	61,320	61,000	62,000	58,880
	Charged	*3,000*	*1,200*	*1,300*	*1,402*
B-4—Contract contingencies ..	Voted ..	3,89,410	3,87,880	3,88,740	3,91,542
	Charged	..	..	..	..
B-5—Other contingencies ..	Voted ..	8,19,978	8,19,520	8,29,540	8,87,261
	Charged	..	..	..	..
B-6—Grants-in-aid, contribution and donations	Voted ..	9,87,968	6,96,000	9,78,792	4,54,085
	Charged	*4,200*	*61,500*	*60,600*	*61,532*
B-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted ..	10,000	10,000	10,000	10,286
	Charged	..	..	..	..
For rounding	Voted ..	—354	..	—580	
	Charged	*+400*	..	*+200*	..
Total B—Hospitals and Dispensaries ..		28,31,000	26,04,800	29,04,000	24,16,283
	Voted ..	27,69,000	24,92,000	27,97,500	23,03,881
	Charged	*62,000*	*1,12,800*	*1,06,500*	*1,12,402*
(In Chittagong Hill Tracts.)					
Charged.					
B—Hospitals and Dispensaries—					
B-1—Pay of officers		..	..	..	..
B-2—Pay of establishment		*18,668*	*17,800*	*17,062*	*17,499*
B-3—Allowances, honoraria, etc.		*2,938*	*4,200*	*3,100*	*2,896*
B-4—Contract contingencies		*4,500*	*4,400*	*4,400*	*4,775*
B-5—Other contingencies		*6,832*	*6,800*	*2,900*	*3,382*
B-6—Grants-in-aid, contributions, donations, etc.		..	..	..	..
B-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.		..	..	..	..
For rounding		*+62*	..	*+38*	..
Total B—Hospitals and Dispensaries (*Charged*) ..		*33,000*	*33,200*	*27,500*	*28,552*

II.—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
—Grant for medical purposes	Voted ..	2,69,700	2,59,000	2,34,000	2,58,148
	Charged	*300*	..	..	
—Medical College and Schools—					
D-1—Pay of officers	Voted	5,49,600	5,15,900	5,36,000	5,07,914
	Charged	*1,97,000*	*2,05,600*	*2,05,000*	*2,06,410*
D-2—Pay of establishment	Voted	1,15,416	1,20,800	1,23,620	1,11,907
	Charged	..	..	..	..
D-3—Allowances, honoraria, etc. ..	Voted	43,767	46,100	36,050	39,438
	Charged	*20,900*	*21,000*	*19,950*	*18,444*
D-4—Contract contingencies .	Voted	66,100	66,300	66,736	63,916
	Charged			..	..
D-5—Other contingencies .. .	Voted	2,22,000	2,22,200	2,19,360	1,72,504
	Charged	..	..	..	..
D-6—Grants-in-aid, contributions, donations, etc.	Voted	2,850	2,800	2,850	2,850
	Charged	*2,400*	*2,400*	*2,400*	*2,657*
D-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted	1,23,600	1,24,900	1,31,000	1,05,571
	Charged	..	..	..	..
For rounding	Voted	—133		+384	..
	Charged	*—300*		*—350*	..
Total D—Medical Colleges and Schools . ..		10,96,000	10,78,000	10,81,000	10,20,469
	Voted	8,76,000	8,49,000	8,54,000	7,92,958
	Charged	*2,20,000*	*2,29,000*	*2,27,000*	*2,27,511*
—Mental Hospitals—					
E-1—Pay of officers	Voted	2,850	3,000	2,600	6,640
	Charged	..	..	..	..
E-2—Pay of establishment (voted)		3,900	3,900	3,800	3,936
E-3—Allowances, honoraria, etc. ..	Voted	2,450	2,400	2,450	1,751
	Charged	..	..	..	..
E-4—Contract contingencies (voted)		5,000	5,000	5,000	5,000
E-5—Other contingencies (voted)		5,650	5,600	5,700	4,996
E-6—Establishment charges payable to other Governments, Departments, etc.	Voted	5,48,780	5,36,100	5,54,000	4,86,405
	Charged	..	..	..	..
For rounding	Voted	+360	..	+450	..
	Charged	..	..	..	..
Total E—Mental Hospitals		5,69,000	5,56,000	5,74,000	5,08,728
	Voted ..	5,69,000	5,56,000	5,74,000	5,08,728
	Charged	..	..	..	..

II.—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
F—Chemical Examiner—					
F-1—Pay of officers	Voted ..	39,000	38,100	36,000	35,788
	Charged	..	..	..	..
F-2—Pay of establishment	Voted ..	24,980	23,600	23,600	17,498
	Charged	..	..	..	..
F-3—Allowances, honoraria, etc. ..	Voted ..	360	400	263	417
	Charged	..	..	..	..
F-4—Contract contingencies (voted)		4,000	4,000	3,360	3,858
F-5—Other contingencies (voted)		11,950	11,900	13,228	10,498
For rounding	Voted .	—290	..	—451	
	Charged		..	..	..
Total F—Chemical Examiner		80,000	78,000	76,000	67,859
	Voted ..	80,000	78,000	76,000	67,859
	Charged	..	..	..	..
G Charges in England	Voted ..	43,320	48,000	33,040	28,647
	Charged	*1,80,360*	*1,67,000*	*1,76,040*	*1,73,193*
H—Loss or gain by exchange . ..	Voted .	..	..	..	—148
	Charged	..		..	*895*
For rounding	Voted ..	+480	..	—40	..
	Charged	*-160*	..	*—40*	..
Total Grant No. 21		58,80,000	55,97,000	58,92,000	52,86,928
	Voted ..	51,30,000	48,09,500	50,92,500	44,86,598
	Charged	*7,50,000*	*7,87,500*	*7,99,500*	*8,00,330*

II.—Detailed Account No. 38A—Medical Establishment.

A—MEDICAL ESTABLISHMENT.					
Summary.					
(a) Superintendence	Voted ..	62,400	61,300	61,000	58,913
	Charged	*38,600*	*38,600*	*41,000*	*48,016*
(b) District Medical Establishment ..	Voted ..	4,03,400	4,12,300	4,03,000	4,10,636
	Charged	*2,08,200*	*2,01,800*	*2,15,500*	*2,07,342*
(c) Reserve Medical Subordinates ..	Voted ..	56,700	53,900	60,000	56,976
	Charged	*7,700*	*5,100*	*6,000*	*4,209*
Total		7,77,000	7,73,000	7,86,500	7,86,092
	Voted ..	5,22,500	5,27,500	5,24,000	5,26,525
	Charged	*2,54,500*	*2,45,500*	*2,62,500*	*2,59,567*

111 —Detailed Account No. 38A.—Medical Establishment—*contd.*

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) Superintendence.				
1—Pay of officers	1	1	Surgeon-General (3,000) (*charged*)	*36,000*	*36,000*	*39,200*	*45,708*
	1	1	Personal Assistant (250-850) (voted)	9,140	9,000	9,000	8,534
2—Pay of establishment.	37	37	Clerks (280 and less) ..	44,540	44,000	43,000	42,132
	14	14	Servants (27 and less) ..	3,250	3,200	3,200	3,259
			Temporary establishment ..	1,260	1,200	1,200	1,016
3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	2,000	1,700	2,000	1,781
			Charged ..	*2,100*	*2,000*	*2,000*	*2,120*
			Hill allowances	100	100	100	91
			House rent and other allowances				
			Voted ..	50	.	50	18
			Charged ..			..	..
			Cost of passages under the Superior Civil Services Rules, 1924 (*charged*)	..	..	..	..
4—Contract contingencies.			Contract contingencies	1,100	1,000	1,200	786
5—Other contingencies.			Rents, rates and taxes	..	..	..	..
			Purchase of books	300	300	300	301
			Other contingent charges	952	800	800	995
6—Grants-in-aid, contributions, etc.			Contribution for passages of officers transferred to and from other Governments Departments, etc. (*charged*) ..	*600*	*600*	..	*188*
			For rounding—				
			Voted ..	−292	..	+150	
			Charged ..	*−100*	.	*−200*	
			Total Superintendence ..	**1,01,000**	**99,900**	**1,02,000**	**1,06,929**
			Voted ..	**62,400**	**61,300**	**61,000**	**58,913**
			Charged ..	*38,600*	*38,600*	*41,000*	*48,016*

III —DETAILED ACCOUNT NO. 38A.—MEDICAL ESTABLISHMENT—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			District Medical Establishment.				
			Chittagong Hill Tracts (Charged).				
A-1—Pay of officers	1	1	Civil Surgeon (1,250 and less) ..	7,600	7,000	6,600	6,673
	..	..	Assistant Surgeons (400 and less)	..	..	..	..
A-2—Pay of establishment.	..	..	Sub-Assistant Surgeons (200 and less) ..	..	..	..	..
	2	2	Clerks (78 and less)	1,700	1,700	1,600	1,641
	1	1	Servants 1(19), 1(16) ..	200	200	200	192
			Temporary establishment ..	..	..	..	..
A-3—Allowances, honoraria, etc.			Travelling allowance	1,200	1,000	1,100	1,389
			House-rent and other allowances ..	600	600	650	605
			Cost of passages under the Superior Civil Services Rules, 1924	..	..	..	..
A-4—Contract contingencies.			Contract contingencies	200	200	200	200
A-5—Other contingencies.			Grants to dispensaries for the supply of medicines to Government officers ..	..	..	..	..
			Medical and surgical requisites ..	100	100	100	60
			Customs duty on imported stores ..	..	..	..	..
			Purchase of books, etc.	..	..	..	16
			Rents, rates and taxes	..	..	..	..
			Other contingent charges	..	..	12	390
A-6—Grants-in-aid, contributions, etc.			Contribution for passages of officers, transferred to and from other Governments, Departments, etc. (*charged*)	..	..	..	..
A-7—Deduct establishment charges recoverable from other Governments Departments, etc.			*Deduct*—Recoveries from District Boards, etc.	..	..	..	..
			For rounding ..	..	..	+38	..
			Total—(*Charged*) (in Chittagong Hill Tracts)	11,600	10,800	10,500	11,166

111.—Detailed Account No. 38A.—Medical Establishment—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			(*b*) **District Medical Establishments.**	Rs.	Rs.	Rs.	Rs.
1-1—*Pay of officers*	26	26	Civil Surgeons (1,850 and less)—				
			Voted .	1,08,000	1,33,000	1,09,000	1,31,240
			Charged ..	*1,85,000*	*1,80,000*	*1,94,000*	*1,86,741*
	26	26	Assistant Surgeons (450 and less)—				
			Voted	91,000	80,000	92,344	81,336
			Charged		.	..	..
1-2—*Pay of establishment.*	36	36	Sub-Assistant Surgeons (60 to 200)	88,000	88,000	88,000	88,566
	2	2	Compounders and dressers 1(40), 1(2)	500	500	500	564
	60	60	Clerks (80 and less) .	44,500	44,000	44,000	44,447
	26	26	Servants (19 and less) .	4,800	4,800	5,000	4,697
			Temporary establishment .	..	..	..	..
1-3—*Allowances, honoraria, etc.*			Travelling allowances				
			Voted ..	36,600	34,900	38,000	33,307
			Charged ..	*6,000*	*6,000*	*6,000*	*5,946*
			House-rent and other allowances—				
			Voted ..	4,000	4,000	4,000	3,887
			Charged ..	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924 (*charged*)	..	..	..	..
1-4—*Contract contingencies.*			Contract contingencies ..	8,500	8,500	7,644	8,944
1-5—*Other contingencies.*			Grants to dispensaries for supply of medicines to Government officers ..	14,993	12,100	12,030	11,822
			Medical and surgical requisites . ..	2,000	2,000	2,500	1,616
			Customs duty on imported stores	.	..	..	..
			Purchase of books, etc.	500	500	500	449
			Rents, rates and taxes ..	1,120	1,200	1,150	1,116
			Other contingent charges	1,600	1,600	1,600	1,501
1-6—*Grants-in-aid, contributions, etc.*			Contribution for passages of officers transferred to and from other Governments, Departments, etc. (*charged*) . .	*5,400*	*5,000*	*4,800*	*3,489*
1-7—*Deduct establishment charges recoverable from other Governments, Departments, etc.*			*Deduct*—Recoveries from district boards and municipalities on account of pay of Assistant and Sub-Assistant Surgeons lent to them	2,856	2,800	2,856	2,856
			For rounding				
			Voted ..	+143	..	−412	..
			Charged ..	*+200*	..	*+200*	..
			Total ..	**6,00,000**	**6,03,300**	**6,08,000**	**6,06,812**
			Voted ..	**4,03,400**	**4,12,300**	**4,03,000**	**4,10,636**
			Charged ..	*1,96,600*	*1,91,000*	*2,05,000*	*1,96,176*

111.—Detailed Account No. 38A.—Medical Establishment—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Reserve Medical Subordinates.				
			In Chittagong Hill Tracts (Charged).				
A-1—Pay of officers			Assistant and Sub-Assistant Surgeons (165 and less) ..	..	..	..	..
A-3—Allowances, honoraria, etc.			Travelling allowance ..	.	..	..	..
			House-rent and other allowances	..	..	..	..
			Total—(*Charged*) .. (In Chittagong Hill Tracts.)	..	..	..	..
A-1—Pay of officers	1	1	Surgeon (950)—				
			Voted ..	..	..	..	..
			Charged ..	*5,000*	*3,000*	*3,000*	*1,939*
	63	3	Assistant and Sub-Assistant Surgeons (400 and less) ..	18 000	45,400	50,800	48,580
A-2—Pay of establishment.	..	60	Sub-Assistant Surgeons ..	30,000	.	.	..
A-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	6,000	6,000	6,000	7,141
			Charged ..	*1,100*	*1,000*	*1,100*	*2,135*
			House-rent and other allowances Voted ..	3,000	2,500	3,200	1,255
			Charged ..	*960*	*900*	*960*	..
A-6—Grants-in-aid, contribution, etc.			Contribution for passages, etc (*Charged*) ..	*600*	*200*	*600*	*135*
			For rounding—				
			Voted ..	−300	..	..	..
			Charged ..	*+40*	..	*+340*	..
			Total ..	**64,400**	**59,000**	**66,000**	**61,185**
			Voted ..	**56,700**	**53,900**	**60,000**	**56,976**
			Charged ..	*7,700*	*5,100*	*6,000*	*4,209*

III.—Detailed Account No. 38B.—Hospitals and Dispensaries

		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B.—HOSPITALS AND DISPENSARIES.					
Summary.					
a) Presidency Hospitals and Dispensaries ..	Voted .	14,54,000	14,52,500	14,86,000	15,08,200
	Charged ..	*56,000*	*50,500*	*43,500*	*50,102*
b) Mufassal Hospitals and Dispensaries ..	Voted ..	3,47,000	3,43,000	3,33,000	3,43,596
	Charged .	*36,000*	*35,500*	*30,500*	*30,852*
c) Grants to Hospitals and Dispensaries ..	Voted ..	9,68,000	6,96,000	9,78,500	4,54,085
	Charged ..	*5,000*	*60,000*	*60,000*	*60,000*
Total		28,64,000	26,38,000	29,31,500	24,44,835
	Voted ..	27,69,000	24,92,000	27,97,500	23,03,881
	Charged ..	*95,000*	*1,46,000*	*1,34,000*	*1,40,954*

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			(a) Presidency Hospitals and Dispensaries.				
B-1—Pay of officers	7	7	Surgeon-Superintendents, Resident Surgeons and Physicians (2,350 and less)—				
				Voted ..	14,500	14,900	30,000	21,137
				Charged	*52,000*	*48,100*	*42,000*	*47,168*
	40	48	Assistant Surgeons, Deputy Superintendents, Registrar and Stewards (900 and less)—				
				Voted ..	1,37,500	1,40,000	1,40,320	1,42,790
				Charged	..	..	..	..
B-2—Pay of establishment.	42	42	Sub-Assistant Surgeons and Assistant House Surgeons (280 and less)		33,000	32,500	34,000	32,599
	117	122	Compounders and dressers, ward masters, matrons and nurses (250 and less)		77,168	75,000	75,160	74,132
	53	55	Clerks (150 and less) ..		40,000	40,000	41,120	39,524
	54	55	Servants (80 and less) ..		13,500	13,500	13,500	13,597
			Temporary establishment .		23,000	23,000	22,700	20,283

III.—Detailed Account No. 38B.—Hospitals and Dispensaries—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	DETAILS—*concld.*				
	(*a*) **Presidency Hospitals and Dispensaries**—*concld.*				
B-3—Allowances, honoraria, etc.	Travelling allowances—				
	Voted ..	3,000	3,000	4,000	1,625
	Charged	*1,000*	*900*	*1,000*	*788*
	House-rent and other allowances—				
	Voted ..	34,320	34,000	36,000	32,677
	Charged	..	..	..	..
	Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..	*1,700*	..	..	*614*
B-4—Contract contingencies.	Contract contingencies	3,46,410	3,45,380	3,46,240	3,47,941
B-5—Other contingencies	Diet, clothing and bedding	3,25,000	3,22,720	3,35,000	3,22,647
	Medical and surgical requisites ..	2,90,000	2,92,000	2,86,840	3,42,854
	Customs duty on imported stores .	1,500	1,400	1,500	532
	Purchase of books, etc	100	100	100	65
	Rents, rates and taxes	1,02,000	1,02,000	1,03,000	1,01,512
	Other contingent charges	13,278	13,000	16,000	12,285
B-6—Grants-in-aid, contributions, donations, etc.	Contribution for passages of officers transferred to and from other Governments, Departments, etc. (*Charged*)	*1,200*	*1,500*	*600*	*1,532*
	For rounding—				
	Voted ..	—276	..	—80	..
	Charged	*+100*	..	*—100*	..
	Total Presidency Hospitals and Dispensaries	**15,10,000**	**15,03,000**	**15,29,500**	**15,56,392**
	Voted ..	**14,54,000**	**14,52,500**	**14,86,000**	**15,06,200**
	Charged	*56,000*	*50,500*	*43,500*	*50,192*

III.—Detailed Account No. 38B Hospitals and Dispensaries- *contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Mufassal Hospitals and Dispensaries.				
			(In Chittagong Hill Tracts) (*Charged*)				
1—*Pay of officers*	..		Assistant Surgeons				
2—*Pay of establishment.*	10	10	Sub-Assistant Surgeons (200 and less)	13,000	13,000	12,500	12,963
	8	9	Compounders, dressers, matrons, and nurses (50 and less)	4,700	4,400	1,408	4,157
			Clerks		..		..
			Servants	.	..	..	..
			Temporary establishment ..	968	400	154	379
3—*Allowances, honoraria, etc.*			Travelling allowance ..	1,000	2,200	1,100	997
			House-rent and other allowances	1,938	2,000	2,000	1,899
4—*Contract contingencies.*			Contract contingencies ..	4,500	4,400	4,400	4,775
5—*Other contingencies.*			Diet, clothing and bedding	1,300	1,300	1,300	1,116
			Customs duty on imported stores ..				
			Medical and surgical requisites	5,432	5,400	1,500	2,206
			Purchase of books, etc.				
			Rents, rates and taxes	100	100	100	60
			Other contingent charges				
7—*Establishment charges recoverable from other Governments, departments, etc.*			*Deduct*—Recoveries from district boards, municipalities, etc., for Assistant and Sub-Assistant Surgeons lent to them				
			For rounding	+ 62	..	+ 38	..
			Total Mufassal Hospitals and Dispensaries (in Chittagong Hill Tracts) (*Charged*) ..	*33,000*	*33,200*	*27,500*	*28,552*

III.—Detailed Account No. 38B—Hospitals and Dispensaries—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			(b) **Mufassal Hospitals and Dispensaries.**	Rs.	Rs.	Rs.	Rs.
B-1—Pay of officers	1	1	Surgeon-Superintendents, Resident Surgeons and Physicians (1,200)—				
			Voted ..				
			Charged ..	*2,400*	*2,000*	*2,400*	*2,300*
	14	14	Assistant Surgeons (650 and less)	60,000	61,000	56,000	60,506
B-2—Pay of establishment.	49	49	Sub-Assistant Surgeons and Lady Doctor, Mitford Hospital (200 and less) ..	93,000	93,000	91,000	93,005
	72	73	Compounders, dressers, matrons and nurses (400 and less) ..	42,210	38,000	38,000	37,888
	8	9	Clerks (80 and less)	4,800	4,700	4,608	5,026
	8	8	Servants (25 and less) ..	2,000	2,000	2,000	1,912
			Temporary establishment ..				
B-3—Allowances, honoraria, etc.			Travelling allowance	10,000	10,000	8,000	10,387
			House-rent and other allowances				
			Voted ..	14,000	14,000	14,000	14,191
			Charged ..	*300*	*300*	*300*	..
B-4—Contract contingencies.			Contract contingencies	43,000	42,500	42,500	43,601
B-5—Other contingencies.			Diet, clothing and bedding	47,000	47,300	47,000	45,563
			Medical and surgical requisites ..	34,000	34,000	33,000	34,199
			Custom's duty on imported stores ..	100	..	100	..
			Purchase of books, etc.	..			
			Rents, rates and taxes .. .	5,500	5,500	5,500	5,338
			Other contingent charges .. .	1,500	1,500	1,500	2,266
B-7 - Establishment charges recoverable from other Governments, departments, etc.			*Deduct*—Recoveries from the district boards and municipalities on account of pay of Assistant and Sub-Assistant Surgeons lent to them	10,000	10,000	10,000	10,286
			For rounding .. Voted ..	—110		—208	..
			For rounding .. *Charged* ..	*+300*		*+300*	..
			Total Mufassal Hospitals and Dispensaries	**3,50,000**	**3,45,800**	**3,36,000**	**3,45,896**
			Voted ..	**3,47,000**	**3,43,500**	**3,33,000**	**3,43,596**
			Charged ..	*3,000*	*2,300*	*3,000*	*2,300*
B-6 — Grants-in-aid, contributions and donations, etc.			(c) Grants to Hospitals and Dispensaries ..				
			Voted ..	**9,67,968**	**6,96,000**	**9,78,792**	**4,54,085**
			Charged ..	*3,000*	*60,000*	*60,000*	*60,000*
			For rounding .. Voted ..	+ 32		—292	..
			For rounding .. *Charged* ..	..	..		
			Total (C) ..	**9,71,000**	**7,56,000**	**10,38,500**	**5,14,085**
			Voted ..	**9,68,000**	**6,96,000**	**9,78,500**	**4,54,085**
			Charged ..	*3,000*	*60,000*	*60,000*	*60,000*

III.—DETAILED ACCOUNT No. 38C- GRANTS FOR MEDICAL PURPOSES.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
-Grants for Medical purposes --Grants-in-aid, Contributions, Donations, etc.					
ant to the State Medical Faculty, Bengal, and the Bengal Council of Medical Registration		4,500	6,500	4,500	4,500
ant to the Bengal Nursing Council		3,500	3,500	3,500	3,500
ant to the training of pupil dais, etc.	Voted .	3,700	3,700	3,700	10,582
	Charged	*272*		.	..
ant to the Calcutta Hospital Nurses' Institution ..		1,75,400	1,75,400	1,17,400	1,85,752
ant to the Calcutta Hospital Nurses' Institution for services of nurses supplied to the Carmichael Hospital		26,000	26,000	30,000	25,862
ant to the Lady Minto's Nursing Association .. .		7,700	7,700	7,700	7,700
her Grants (Voted)		49,000	36,200	66,697	20,252
For rounding	Voted ..	100	.	503	..
	Charged	*28*			..
tal—Grants for Medical purposes		2,70,000	2,59,000	2,34,000	2,58,148
	Voted .	**2,69,700**	**2,59,000**	**2,34,000**	**2,58,148**
	Charged	*300*			..

III.—DETAILED ACCOUNT No. 38D- -MEDICAL COLLEGE AND SCHOOLS.

D—MEDICAL COLLEGE AND SCHOOLS.					
Summary.					
) **Medical College**	**Voted .**	**2,34,000**	**2,43,000**	**2,39,000**	**1,85,194**
	Charged	*1,18,000*	*1,25,000*	*1,29,000*	*1,38,408*
) **School of Tropical Medicine and Hygiene** ..	**Voted**	**2,27,000**	**2,11,000**	**2,34,100**	**2,34,382**
	Charged	*60,000*	*61,000*	*57,500*	*46,486*
) **Expenses out of the grant from the Imperial Council of Agricultural Research.**	**Voted .**	**18,000**	**17,000**	**17,900**	**14,534**
	Charged	.	*1,000*	.	*179*
l) **Other Medical Schools**	**Voted ..**	**3,97,000**	**3,78,000**	**3,63,000**	**3,58,848**
	Charged	*42,000*	*42,000*	*40,500*	*42,439*
	Total ..	**10,96,000**	**10,78,000**	**10,81,000**	**10,20,469**
	Voted ..	**8,76,000**	**8,49,000**	**8,54,000**	**7,92,958**
	Charged ..	*2,20,000*	*2,29,000*	*2,27,000*	*2,27,511*

III.—Detailed Account No. 38D—Medical College and Schools—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			DETAILS.				
			(a) Medical College.				
D-1—Pay of officers	23	23	Principals, Professors and Assistant Professors (2,350 and less)				
			Voted ..	1,13,000	1,17,000	1,08,000	88,113
			Charged ..	*1,09,000*	*1,17,700*	*1,21,000*	*1,29,687*
	15	23	Demonstrators and other gazetted officers (700 and less) ..	59,000	51,000	58,000	61,422
D-2—Pay of establishment.	1	1	Lady Superintendent (200) ..	1,000	1,000	1,000	924
	14	14	Museum Assistans (92 and less)	8,000	8,000	8,200	7,846
	6	6	Clerks (125 and less) ..	5,400	5,400	5,400	5,151
	32	32	Servants (19 and less) ..	7,000	7,000	7,000	7,091
			Temporary establishment ..	19,000	25,000	26,700	24,888
D-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	1,200	3,100	1,000	1,303
			Charged ..	*500*	*900*	*500*	*46*
			House-rent and other allowances—				
			Voted ..	6,000	9,000	6,000	5,050
			Charged ..	*6,000*	*4,000*	*6,000*	*6,018*
			Cost of passages, under Superior Civil Services, Rules, 1924 (*Charged*) ..	*300*	..	..	..
D-4—Contract contingencies.			Contract contingencies .. .	15,500	15,500	15,800	14,088
D-5—Other contingencies.			Medical and surgical requisites ..	15,000	22,000	15,000	16,826
			Scholarships, prizes, etc.	23,900	23,000	47,920	10,916
			Custom's duty on imported stores ..	..	..	100	..
			Purchase of books and publications ..	1,500	1,500	1,500	1,500
			Rents, rates and taxes .. .	35,000	32,000	33,000	31,243
			Other contingent charges	16,500	16,500	16,500	5,364
D-6—Grants-in-aid, contributions, donations, etc.			Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*) . .	*2,400*	*2,400*	*1,800*	*2,657*
D-7 — Establishment charges recoverable from other Governments.			*Deduct*—Recoveries from other Governments for training of students .. .	93,000	94,000	1,12,000	96,531
			For rounding—				
			Voted ..			—120	..
			Charged ..	*—200*	..	*—300*	..
			Total Medical College ..	**3,52,000**	**3,66,000**	**3,66,000**	**3,23,602**
			Voted ..	**2,34,000**	**2,43,000**	**2,38,000**	**1,95,194**
			Charged ..	*1,18,000*	*1,23,000*	*1,28,000*	*1,28,408*

III.—Detailed Account No. 38D—Medical College and Schools—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			MEDICAL SCHOOLS.				
			(b) School of Tropical Medicine and Hygiene Institute.				
D-1—Pay of officers	18	18	Directors and other gazetted staff (2,350 and less)—				
			Voted ..	1,13,000	93,000	1,10,000	1,03,953
			Charged ..	*46,000*	*46,000*	*44,000*	*34,312*
D-2—Pay of establishment.	35	35	Clerks and servants, etc. (200 and less) ..	29,016	29,300	29,000	29,107
			Temporary Establishment ..	5,400	5,000	5,400	
D-3—Allowances, honoraria, etc.			Other allowances—				
			Voted ..	15,000	19,000	13,000	16,423
			Charged ..	*14,000*	*15,000*	*13,000*	*12,173*
			Cost of passages under the Superior Civil Services Rules, 1924—				
			Voted ..	..	..	..	..
			Charged ..	..	..	..	..
D-4—Contract contingencies.			Contract contingencies	34,500	34,500	34,500	34,435
D-5—Other contingencies.			Medical and surgical requisites	35,500	35,500	35,500	35,403
			Customs duty on imported stores .	200	200	200	136
			Purchase of books ..	3,500	3,500	3,500	3,500
			Rents, rates and taxes	3,400	3,400	3,400	3,407
			Other contingent charges .. .	9,200	9,200	9,200	8,018
D-6—Grants-in-aid, contributions, etc.			Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*) .. .	..	..	*600*	..
D-7—Establishment charges recoverable from other Governments, etc.			*Deduct*—Recoveries from other Governments for training of students .	21,600	21,600	10,000	.
			For rounding—				
			Voted ..	−116	..	+400	..
			Charged .	..	..	*100*	.
			Total School of Tropical Medicine, etc.	**2,87,000**	**2,72,000**	**2,91,600**	**2,80,867**
			Voted	**2,27,000**	**2,11,000**	**2,34,100**	**2,34,382**
			Charged .	*60,000*	*61,000*	*57,500*	*46,485*
			(c) Expenses out of the grant from the Imperial Council of Agricultural Research.				
			1. Pay of officers .. .	..	..	..	..
			2. Pay of establishment	12,600	11,900	11,800	9,520
			3. Allowances, honoraria, etc. Voted	2,200	1,500	2,500	1,698
			3. Allowances, honoraria, etc. *Charged*	..	*1,000*	..	*179*
			4. Contract contingencies	600	800	800	725
			5. Other contingencies	2,600	2,800	2,800	2,591
			Total ..	**18,000**	**18,000**	**17,900**	**14,713**
			Voted ..	**18,000**	**17,000**	**17,900**	**14,534**
			Charged ..	..	*1,000*	.	*179*

III.—Detailed Account No. 38D—Medical College and Schools—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(d) Other Medical Schools.				
D-1—Pay of officers	50	50	Superintendents and Teachers (2,350 and less)—				
			Voted ..	2,04,600	1,91,900	1,97,000	1,95,226
			Charged ..	*42,000*	*41,900*	*40,000*	*42,411*
	41	41	Demonstrators and Assistant Demonstrators (200 and less) ..	60,000	63,000	63,000	59,200
D-2 Pay of establishment.	10	10	Technical staff (120 and less) ..	4,200	4,200	4,800	4,181
	19	21	Clerks (113 and less) ..	14,300	14,000	14,840	13,076
	46	46	Servants (25 and less) ..	8,900	8,900	8,940	9,085
			Temporary establishment ..	600	900	540	1,038
D-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	4,000	4,000	4,000	6,247
			Charged ..	*100*	*100*	*200*	*28*
			House-rent and other allowances—				
			Voted ..	15,367	9,500	9,550	8,717
			Charged ..	..	..	*250*	..
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
D-4—Contract contingencies.			Contract contingencies	15,500	15,500	15,636	14,668
D-5—Other contingencies.			Government contribution to fees of students	200	200	200	330
			Scholarships and prizes, etc.	49,700	46,500	22,240	21,141
			Medical and surgical requisites	10,000	10,000	10,000	8,815
			Customs duty on imported stores ..	200	200	600	17
			Purchase of books, etc.	1,400	1,500	1,500	1,661
			Rents, rates and taxes	10,200	10,200	10,200	10,118
			Other contingent charges	4,000	4,000	6,000	11,518
D-6—Grants-in-aid, contributions, donations, etc.			Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*)	..	..	..	..
			Grant to educational institutions ..	2,850	2,800	2,850	2,850
D-7—Establishment charges recoverable from other Governments, etc.			*Deduct*—Recoveries from other Governments for training of students	9,000	9,300	9,000	9,040
			For rounding—				
			Voted ..	−17	..	+104	..
			Charged ..	*−100*	..	*+50*	..
			Total Other Medical Schools	**4,39,000**	**4,20,000**	**4,03,500**	**4,01,287**
			Voted ..	**3,97,000**	**3,78,000**	**3,63,000**	**3,59,848**
			Charged ..	*42,000*	*42,000*	*40,500*	*42,439*

III—Detailed Account No. 38E—Mental Hospital.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			E—Mental Hospital.	Rs.	Rs.	Rs.	Rs.
E-1—Pay of officers	1	1	Superintendent and Deputy Superintendent—				
			Voted 1(500) ..	2,860	3,000	2,600	6,640
			Charged 1(50) ..				
E-2—Pay of establishment.			Sub-Assistant Surgeons ..	..	..	..	..
	1	1	Compounders, dressers, matrons and overseers (37) ..	500	500	500	493
	1	1	Clerks (54)	700	700	700	735
	12	12	Servants and guards (30 and less)	2,700	2,700	2,600	2,708
			Temporary establishment ..	..	..	..	..
E-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	2,000	2,000	2,000	1,631
			Charged ..	..	..	..	..
			House-rent and other allowances—				
			Voted ..	450	400	450	120
			Charged ..	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924				
E-4—Contract contingencies.			Contract contingencies	5,000	5,000	5,000	5,000
E-5—Other contingencies.			Diet, clothing and bedding	2,000	2,000	1,800	1,950
			Medical and surgical requisites	200	200	200	200
			Custom's duty on imported stores .	..	..	..	..
			Purchase of books, etc.	50	..	50	50
			Rents, rates and taxes	2,400	2,400	2,400	2,349
			Other contingent charges	1,000	1,000	1,250	447
E-6—Establishment charges payable to other Governments, departments, etc.			Grants to Mental Hospitals—				
			Voted ..	5,48,780	5,36,100	5,54,000	4,86,405
			Charged ..	..	..	..	..
			For rounding—				
			Voted ..	+360	..	+450	..
			Charged ..	..	..	..	..
			Total ..	**5,69,000**	**5,56,000**	**5,74,000**	**5,06,728**
			Voted ..	**5,69,000**	**5,56,000**	**5,74,000**	**5,06,728**
			Charged ..	..	..	..	..

III—Detailed Account No. 38F—Chemical Examiner.

	Number. 1938-39.	Number. 1939-40.	F—Chemical Examiner.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
F-1—Pay of officers	6	6	Chemical and Assistant Chemical Examiners (800 and less)—				
			Voted ..	39,000	38,100	36,000	35,788
			Charged ..	..	..	..	..
F-2—Pay of establishment.	15	18	Clerks, Assistant Analysts and Laboratory Assistants (400 and less)	20,340	19,000	19,000	12,979
	17	17	Servants (31 and less) ..	3,200	3,200	3,160	3,083
			Temporary establishment ..	1,440	1,400	1,440	1,436
F-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	200	200	100	282
			Charged ..	..	..	..	..
			House-rent and other allowances—				
			Voted ..	160	200	163	135
			Charged ..	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
F-4—Contract contingencies.			Contract contingencies ..	4,000	4,000	3,360	3,658
F-5—Other contingencies.			Medical and surgical requisites ..	3,000	3,000	3,500	2,757
			Custom's duty on imported stores	50	..	50	32
			Charges for serological test ..	8,400	8,400	8,400	7,260
			Purchase of books, etc. ..	200	200	200	449
			Other contingent charges ..	300	300	1,078	..
			For rounding { Voted ..	−290	..	−451	..
			For rounding { *Charged* ..	..	..	..	..
			Total ..	**80,000**	**78,000**	**76,000**	**67,859**
			Voted ..	**80,000**	**78,000**	**76,000**	**67,859**
			Charged ..	..	..	..	..

III—Detailed Account No. 38G—Charges in England.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Secretary of State.					
Leave and deputation salaries	Voted ..	3,000	4,800	4,000	2,761
	Charged		..	..	*2,610*
B—High Commissioner for India.					
High Commissioner—					
Leave and deputation salaries	Voted ..	20,920	25,480	20,680	21,837
	Charged	*1,13,580*	*95,360*	*1,09,280*	*1,05,133*
Overseas pay	Voted ..	..	..	..	..
	Charged	*65,140*	*65,360*	*66,760*	*65,450*
Cost of stores	Voted ..	7,440	8,160	8,160	4,049
	Charged	..	..	..	..
Other charges	Voted ..	11,960	9,560	200	200
	Charged	*1,040*	*6,280*	..	..
	Total ..	2,23,680	2,15,000	2,09,080	2,01,840
	Voted ..	43,320	48,000	33,040	28,847
	Charged	*1,80,360*	*1,67,000*	*1,76,040*	*1,73,193*

III—Detailed Account No. 38H—Loss or gain by exchange.

(a) On sterling expenditure on stores ..	Voted ..				-148
	Charged				*-895*
(b) On Home transactions other than stores	Voted ..				
	Charged				
	Total ..				-1,043
	Voted ..				-148
	Charged				*-895*

GRANT No. 22

Public Health

(Head of Account:—39—Public Health)

Voted Rs. 47,36,000 *Charged Rs. 1,16,000*

Total Rs. 48,52,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A (1)—Public Health Establishment—					
A-1—Pay of officers	**Voted**	**1,63,800**	**1,20,700**	**1,39,845**	**1,22,23**
	Charged	*53,120*	*84,880*	*84,720*	*84,03*
A-2—Pay of establishment	**Voted**	**3,57,628**	**2,72,300**	**3,69,478**	**2,65,41**
	Charged	..	*2,100*	..	..
A-3—Allowances, honoraria, etc.	**Voted**	**67,642**	**47,100**	**56,360**	**45,03**
	Charged	*11,900*	*14,600*	*16,600*	*15,62*
A-5—Contract contingencies	**Voted**	**16,002**	**12,200**	**14,620**	**10,76**
	Charged	..	..	..	..
A-6—Other contingencies	**Voted**	**1,29,472**	**1,14,900**	**1,18,368**	**78,66**
	Charged	*55*	..	*55*	..
For rounding	**Voted**	**+ 456**	..	**—871**	..
	Charged	*—75*	..	*—375*	..
Total A (1)		**8,00,000**	**6,68,780**	**7,99,000**	**6,21,77**
	Voted	**7,35,000**	**5,67,200**	**6,98,000**	**5,22,11**
	Charged	*65,000*	*1,01,580*	*1,01,000*	*99,65*
A (2)—Chittagong Hill Tracts (*Charged*)—					
A-1—Pay of officers		..	..	..	..
A-2—Pay of establishment		*4,260*	*3,200*	*3,270*	*4,45*
A-3—Allowances, honoraria, etc.		*2,280*	*1,400*	*1,380*	*2,49*
A-5—Contract contingencies		*200*	*200*	*100*	*10*
A-6—Other contingencies		*300*	*200*	*250*	*11*
For rounding		*—40*	..	..	..
Total A (2)		*7,000*	*5,000*	*5,000*	*7,15*
B—Grants for Public Health purposes (other districts)	**Voted**	**29,74,000**	**26,45,000**	**28,39,926**	**18,04,67**
	Charged	..	..		
Chittagong Hill Tracts (*Charged*)		*13,400*	*6,300*	*3,500*	..
For rounding	**Voted**	..	..	**+74**	..
	Charged	..	..	..	..
	Total B	**29,87,400**	**26,51,300**	**28,43,500**	**18,04,67**
C—Expenses in connection with epidemic diseases (Voted)		**8,88,000**	**7,15,000**	**8,48,000**	**4,18,98**
Chittagong Hill Tracts (*Charged*)		*4,000*	*4,000*	*4,000*	*18*
	Total C	**8,92,000**	**7,19,000**	**8,52,000**	**4,19,16**
	Voted	**8,88,000**	**7,15,000**	**8,48,000**	**4,18,98**
	Charged	*4,000*	*4,000*	*4,000*	*18*

II—Abstract Account—*concld.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
)—Bacteriological Laboratories—				
D-1—Pay of officers (Voted)	22,830	23,000	22,800	24,500
D-2—Pay of establishment (voted)	17,450	18,400	18,880	25,230
D-3—Allowances, honoraria, etc. (Voted)	250	200	500	174
D-5—Contract contingencies (Voted)	8,500	8,500	8,500	9,496
D-6—Other contingencies (Voted)	24,900	22,900	26,900	21,692
For rounding (Voted)	+ 70	..	380	..
Total D (Voted) ..	74,000	73,000	77,000	81,092
:—Pasteur Institute—				
E-1 Pay of officers (Voted)	10,500	9,900	9,900	9,278
E-2—Pay of establishment (Voted)	13,320	13,200	13,400	13,528
E-3—Allowances, honoraria, etc. (Voted)	2,120	2,000	2,100	2,096
E-4—Contingencies (Voted)	16,500	15,900	16,500	16,479
For rounding (Voted)	+ 60		+ 100	..
Total E (Voted) ..	42,500	41,000	42,000	41,381
F—Works (Voted)	7,000	27,000	27,000	39,689
G—Charges in England .. .. .. Voted ..	15,320	16,800	15,000	8,822
Charged	*26,180*	*10,120*	*10,480*	*8,121*
H—Loss or gain by exchange .. .. .. Voted ..	.			46
Charged		..	.	*41*
For rounding .. Voted ..	+ 180	..	.	
Charged	*120*	..	+ 20	.
Total Grant No. 22	48,52,000	42,12,000	46,71,000	30,32,085
Voted ..	47,36,000	40,85,000	45,47,000	29,16,708
Charged ..	*1,16,000*	*1,27,000*	*1,24,000*	*1,15,377*
A—PUBLIC HEALTH ESTABLISHMENT.				
Summary.				
Chittagong Hill Tracts (*Charged*).				
(a) Director of Public Health	7,000	*5,000*	*5,000*	*7,156*
(b) Chief Engineer, Public Health				
Total (*Charged*) ..	7,000	*5,000*	*5,000*	*7,156*

III—Detailed Account No. 39A—Public Health Establishment.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) Director of Public Health.				
			Chittagong Hill Tracts.				
A-2—Pay of establishment.	14	14	Executive staff, 1 (65), 2 (45), 11 (25 and less)	*4,260*	*3,200*	*3,270*	*3,346*
			Temporary establishment ..	..	..	..	1,105
			Deduct—Emergency deduction from pay	..	..	..	..
A-3—Allowances, honoraria, etc.			Travelling allowance.. ..	*2,100*	*1,200*	*1,200*	*2,311*
			Hill allowances	..	..	..	..
			House-rent and other allowances..	*180*	*200*	*180*	*179*
			Compensation for dearness of food	..	..	..	..
A-4—Contract contingencies.			Contract contingencies ..	*200*	*200*	*100*	*100*
			Contribution towards pay of health and sanitary inspectors ..	..	..	..	..
			Medical and surgical requisites ..	*200*	*100*	*150*	*56*
			Custom's duty on imported stores	..	..	..	..
			Other charges	..	..	..	..
			Purchase of books, etc. ..	..	..	..	..
A 5—Other contingencies.			Rents, rates and taxes ..	..	..	..	..
			Other contingencies	*100*	*100*	*100*	*61*
			For rounding	*—40*			
			Total Director of Public Health (Chittagong Hill Tracts) (*Charged*)	*7,000*	*5,000*	*5,000*	*7,15*

III—Detailed Account No. 39A- Public Health Establishment—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Chief Engineer, Public Health Department.				
			Chittagong Hill Tracts.				
4-2—*Pay of establishment.*			Temporary establishment ..				
4-3—*Allowances, honoraria, etc.*			Travelling allowance ..				
			House-rent and other allowances				
4-6—*Contingencies*			Purchase of books ..				
			Rents, rates and taxes ..				
			Other non-contract charges ..				
			For rounding				
			Total Chief Engineer, Public Health Department (Chittagong Hill Tracts) (*Charged*) ..				
			A—PUBLIC HEALTH ESTABLISHMENT.				
			Summary.				
			(a) Director of Public Health .. **Voted** ..	**5,72,000**	**4,24,700**	**5,46,000**	**3,77,200**
			Charged ..	*23,000*	*30,980*	*31,000*	*31,014*
			(b) Chief Engineer, Public Health .. **Voted** ..	**1,83,000**	**1,42,500**	**1,52,000**	**1,44,912**
			Charged ..	*42,000*	*70,600*	*70,000*	*68,645*
			Total	**8,00,000**	6,68,780	7,99,000	6,21,771
			Voted ..	**7,35,000**	**5,67,200**	**6,98,000**	**5,22,112**
			Charged ..	*65,000*	*1,01,580*	*1,01,000*	*99,659*

III—Detailed Account No. 39A—Public Health Establishment—*contd.*

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) Director of Public Health.				
A-1—Pay of officers	7	7	Director and Assistant Directors of Public Health— Voted 2 (500—1,000+33⅓ per cent) 4 (450—75/2—900) ..				
			Charged 1 (2,100—2,400) ..				
			Voted ..	60,300	58,700	60,200	60,64
			Charged	*18,120*	*26,180*	*25,920*	*25,57*
	5	5	Other gazetted officers (570 and less) (voted)	58,200	32,000	45,995	28,48
			Leave salaries (voted) ..	8,200	..	1,500	..
A-2—Pay of establishment.	42	42	Executive staff (200 and less) ..	54,500	50,000	48,200	46,59
	39	40	Clerks (600 and less) ..	48,640	48,000	55,000	55,20
			Servants (21 and less) ..	10,400	10,000	8,800	8,59
	27	27	Laboratory establishment ..	47,000	46,000	46,000	44,08
			Temporary establishment ..	47,572	28,000	32,700	20,05
			Lump provision for Model Health Units	..	..	30,000	..
			Lump provision for control of Leprosy	50,000	..	50,000	..
A-3—Allowances, honoraria, etc.			Travelling allowances— Voted ..	42,200	33,000	38,760	30,90
			Charged	*4,000*	*4,000*	*4,000*	*4,50*
			Hill allowances (voted) ..	..	..	..	42
			House-rent and other allowances— Voted ..	12,148	4,000	7,500	4,18
			Charged	*800*	*800*	*1,200*	*92*
			Cost of passages under the Bengal Passage Rules (voted) ..	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924 (voted)	..	..	..	..
A-4—Contract contingencies.			Contract contingencies -				
			For public health	15,762	12,000	14,580	10,52
			For publicity work	240	200	240	24
A-5—Other contingencies.			Contribution towards pay of health officers and sanitary inspectors	..	..	..	..
			Medical and surgical requisites ..	21,365	16,000	25,000	2,80
			Customs duty on imported stores ..	2,500	2,500	2,500	9
			Other charges	..	..	..	..
			Purchase of books, etc.	1,500	1,500	1,500	45
			Rents, rates and taxes	4,900	4,900	4,000	3,93
			Other contingent charges - For public health	26,970	18,900	14,700	·,23
			For publicity work — Voted ..	59,400	59,000	59,260	·,20
			For publicity work — *Charged*	*55*	..	*55*	..
			For rounding — Voted ..	+203	..	—435	..
			For rounding — *Charged*	*+25*	..	*—175*	..
			Total Director of Public Health ..	**5,95,000**	**4,55,680**	**5,77,000**	**4,08,21**
			Voted ..	**5,72,000**	**4,24,700**	**5,46,000**	**3,77,20**
			Charged	*23,000*	*30,980*	*31,000*	*31,01*

III—Detailed Account No. 39A - Public Health Establishment—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Chief Engineer, Public Health Department.				
A-1—*Pay of officers*	7	7	Chief Engineer and other gazetted officers—				
			Voted 1 (550—1,300), 4(250—750)	37,100	30,000	32,150	33,096
			Charged 1 (1,625—2,150), 3 (725—1,373)	*58,000*	*58,700*	*58,800*	*58,462*
A-2—*Pay of establishment.*	2	1	Executive staff (200)	2,600	5,500	4,200	5,432
	22	22	Clerks (390 and less)	33,500	32,500	34,024	35,973
	11	11	Servants (17 and less)	2,400	2,300	2,400	2,330
			Temporary establishment. Voted	61,016	50,000	58,154	47,089
			Charged	..	*2,100*	..	..
A-3—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted ..	11,500	8,500	8,500	8,395
			Charged	*5,500*	*7,500*	*8,000*	*7,685*
			House-rent and other allowances—				
			Voted .	1,704	1,600	1,600	1,506
			Charged	*1,600*	*2,500*	*3,400*	*2,498*
			Stipend	..	..	..	..
			Fees to pleaders	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924—				
			Voted ..	..	..	..	..
			Charged	..	..	..	..
A-4—*Contingencies*			Stipends	1,240	1,200	1,200	1,173
			Fees to pleaders other than Government servants	.	..	..	..
			Customs duty on imported stores	..	.	.	..
			Other charges	..	..	..	..
			Purchase of books	100	100	100	146
			Rents, rates and taxes ..	2,575	2,200	2,550	1,742
			Other contingent charges ..	8,922	8,600	7,558	8,030
			For rounding—				
			Voted ..	+ 253	..	− 436	..
			Charged	*− 100*	..	*− 200*	..
			Total Chief Engineer, Public Health Department .. .	**2,05,000**	**2,13,100**	**2,22,000**	**2,13,557**
			Voted ..	1,63,000	1,42,500	1,52,000	1,44,912
			Charged	*42,000*	*70,600*	*70,000*	*68,645*

III—Detailed Account No. 39B—Grant for Public Health Purposes.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
B—GRANTS FOR PUBLIC HEALTH PURPOSES.	Rs.	Rs.	Rs.	Rs.
Chittagong Hill Tracts (*Charged*).				
B-1—Grants-in-aid towards waterworks schemes	6,144	..	..	..
B-2—Grants-in-aid towards sewerage schemes	..	..	..	..
B-4—Other schemes	420	500	420	..
Expenses out of the grant from the Central Government and of the local contribution received for economic development and improvement of rural areas—				
(*a*) Grants-in-aid towards establishment of union board dispensaries and improvement of water-supply and grant to Sriniketan ..	..	200	..	..
(*b*) Grants-in-aid towards improvement of rural sanitation ..	..	600	..	..
(*c*) Grants-in-aid towards improvement of rural water-supply ..	6,800	5,000	3,000	..
For rounding (*charged*)	*+36*	..	*+80*	..
Total (Chittagong Hill Tracts) (*charged*)..	*13,400*	*6,300*	*3,500*	..
Other Districts.				
B-1—Grants-in-aid towards waterworks schemes	8,72,030	7,93,800	8,84,145	3,57,940
B-2—Grants-in-aid towards sewerage schemes	2,04,100	1,22,000	1,47,000	3,600
B-3—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors	1,08,000	1,08,000	1,05,000	1,03,049
B-4—Grants and Subventions to schemes for rural reconstruction ..	5,000	..	..	..
B-5—Other schemes	14,70,249	12,88,900	14,28,781	13,40,086
Total ..	26,59,379	23,12,700	25,64,926	18,04,675
B-6—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas :—				
(*a*) Grants-in-aid towards establishment of union board dispensaries and improvement of water-supply and grant to Sriniketan..	..	17,300	10,000	..
(*b*) Grants-in-aid towards improvement of rural sanitation ..	40,000	40,000	38,000	..
(c) Grants-in-aid towards improvement of rural water-supply (Voted)	2,75,000	2,75,000	2,27,000	..
Total—B-5—Expenses, etc. (Voted)	3,15,000	3,32,300	2,75,000	..
For rounding (voted) ..	—379		+74	..
Total (other districts) (Voted)	29,74,000	26,45,000	28,40,000	18,04,675
Total Grants for Public Health purposes (Voted)	**29,74,000**	**26,45,000**	**28,40,000**	**18,04,675**
Charged	*13,400*	*6,300*	*3,500*	..

III.—Detailed Account No. 39C—Expenses in connection with epidemic diseases.

C—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.				
In Chittagong Hill Tracts (*Charged*).				
C-1—Malaria charges	2,000	..	..	2(
C-2—Kala-azar survey charges	1,000	3,000	3,000	15(
C-3—Other epidemic charges	1,000	1,000	1,000	..
Total (in Chittagong Hill Tracts) (*Charged*)	**4,000**	**4,000**	**4,000**	**18**
C-1—Malaria Charges (Voted)	7,38,000	5,85,000	7,38,000	3,(7,86(
C-2—Kala-azar survey Charges (Voted)	1,20,000	1,00,000	80,000	99,18(
C-3—Other epidemic Charges (Voted)	30,000	30,000	30,000	11,93(
For rounding ..	..	..	..	..
Total (voted) ..	**8,88,000**	**7,15,000**	**8,48,000**	**4,18,9(**

III—Detailed Account No. 39D—Bacteriological Laboratories.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			D.—BACTERIOLOGICAL LABORATORIES.				
			(a) Under the control of the Surgeon-General with the Government of Bengal.				
D-1—Pay of officers	2	2	Bacteriologist and Assistant Bacteriologist 1,(600), 1(225)—				
			Voted	9,330	9,300	9,300	11,300
			Charged	..	..	..	..
D-2—Pay of establishment.	1	1	Laboratory Assistant (80)	650	600	600	507
			Temporary Establishment	320	..	..	..
D-3—Allowances, honoraria, etc.			Travelling allowance ..	..	..	..	..
			House-rent and other allowances	..	..	..	..
			Compensation for dearness of food	..	..	..	..
D-4—Contingencies			Customs duty on imported stores	100	100	100	..
			Other charges . .	..	..	..	..
			Purchase of books	400	400	400	..
			Contingent charges	3,600	3,600	3,600	3,994
			For rounding—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total ..	**14,400**	**14,000**	**14,000**	**15,801**
			Voted ..	14,400	14,000	14,000	15,801
			Charged	..	..	..	.
			(b) Under the control of the Director of Public Health.				
D-1—Pay of officers	2	2	Superintendents and other gazetted officers 1(600), 1 (150—450+ sp. 100) ..	13,500	13,700	13,500	13,200
D-2—Pay of establishment.	17	17	Executive staff ..	13,800	15,200	15,400	16,395
			Special pay of the veterinary inspector (15)	180	200	180	180
	3	3	Clerks	2,100	2,000	2,100	1,806
	2	2	Servants	400	400	400	408
			Temporary establishment ..	..	..	..	5,934
D-3—Allowances, honoraria, etc.			Travelling allowances ..	..	..	300	5
			House-rent and other allowances	250	200	200	169
			Compensation for dearness of food	..	..	..	..
			Carried over ..	30,230	31,700	32,080	38,097

III—Detailed Account No. 39D—Bacteriological Laboratories—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Brought forward	14,400	14,000	14,000	15,801
			D—BACTERIOLOGICAL LABORATORIES—*concld.*				
			(b) Under the control of the Director of Public Health—*concld.*	30,230	31,700	32,080	38,097
D-4—Contract contingencies.			Contract contingencies ..	8,500	8,500	8,500	9,496
D-5—Other contingencies.			Medical and surgical requisites ..	500	500	500	361
			Customs duty on imported stores	2,000	2,000	2,000	862
			Other charges	..	..	..	..
			Rents, rates and taxes ..	1,300	1,300	1,300	1,302
			Other contingent charges ..	17,000	15,000	19,000	15,173
			For rounding (voted) ..	+70	..	−380	..
			Total (Voted) ..	**59,600**	**59,000**	**63,000**	**65,291**
			Total Bacteriological Laboratories	**74,000**	**73,000**	**77,000**	**81,092**
			Voted ..	74,000	73,000	77,000	81,092
			Charged	..	..	..	..

III—Detailed Account No. 39E—Pasteur Institutes.

	Number. 1938-39.	Number. 1939-40.	E—PASTEUR INSTITUTES.	Rs.	Rs.	Rs.	Rs.
E-1—Pay of officers	1	1	Superintendent and other gazetted officers 1 (500—50—900) ..	10,500	9,900	9,900	9,271
E-2—Pay of establishment.	4	4	Laboratory assistants 1(80—4—120), 3 (40—4—60) ..	3,600	3,600	3,600	3,80
	1	2	Sub-Assistant Surgeon 1(200) ..	3,600	3,500	2,400	2,40
	2	4	Clerks 1(60—2—80), 1(40—40—45—3/2—65) ..	3,200	3,200	1,700	1,81
	1	1	Nurse (80)	960	1,000	1,000	96
	1	3	Servant 1(15) ..	520	500	200	22
			Temporary establishment ..	1,440	1,400	4,500	4,33
E-3—Allowances, honoraria, etc.			Travelling allowance ..	..	..	..	..
			House-rent and other allowances	2,120	2,000	2,100	2,08
E-4—Contingencies			Other contingent charges ..	16,500	15,900	16,500	16,47
			Deduct—Recoveries from other Governments for Pasteur Institute	..	..	..	..
			For rounding ..	+60	..	+100	..
			Total Pasteur Institutes (Voted)	**42,500**	**41,000**	**42,000**	**41,3**

III—Detailed Account No. 39F—Works.

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
F—WORKS.	Rs	Rs.	Rs	Rs.
F-1—Original works	.	..	14,600	31,025
F-2—Repairs .. .	4,500	..	4,500	4,194
F-3—Tools and plant	2,500	..	5,300	1,976
F-4—Other works		.	..	..
F-5—Suspense	100	.	2,500	2,494
For rounding	100	..	+100	.
Total ..	7,000	27,000	27,000	39,689

III—Detailed Account No. 39G Charges in England.

		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
G—CHARGES IN ENGLAND.					
Leave and deputation salaries, etc. ..	Voted	1,560	.	2,680	.
	Charged	*20,520*	*1,800*	*1,800*	
Overseas pay	Voted	..			..
	Charged	*5,960*	*8,320*	*8,680*	*8,421*
Contribution to Bureau of Hygiene, etc.	Voted	120	120	120	
	Charged	.	.	.	
Cost of stores purchased in England	Voted	12,200	16,680	12,200	8,715
	Charged	.	..	..	.
Other charges		1,440	..	.	107
Total G .. .		41,800	26,920	26,480	17,243
	Voted ..	15,320	16,800	15,000	8,822
	Charged	*26,480*	*10,120*	*10,480*	*8,421*

II—Detailed Account No. 39H—Loss or Gain by Exchange.

(a) On sterling transactions on stores ..	Voted .				—46
	Charged				*—44*
(b) On Home transactions other than stores ..	Voted ..				
	Charged				
	Total .				..
	Voted .				..
	Charged				..

GRANT No. 23

Charges on account of Agriculture

(Head of Account:—40—Agriculture)

Voted Rs. 15,78,000 *Charged Rs. 91,000*

Total Rs. 16,69,000

II—Abstract Account

Heads.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs	Rs. [*Vide* pages 344-359.]
ABSTRACT ACCOUNT.					
A—DIRECTION.					
A-1—Pay of officers	Voted ..	4,080	4,300	6,510	
	Charged	*26,705*	*32,500*	*24,680*	
A-2—Pay of establishment	Voted ..	43,427	42,451	37,925	
	Charged	..	..	..	
A-3—Allowances, honoraria, etc. ..	Voted ..	7,530	20,669	11,584	
	Charged	*3,000*	*4,500*	*3,000*	
A-4—Contract Contingences (Voted)		6,700	6,700	6,700	
A-5—Other Contingencies	Voted ..	19,245	5,880	2,000	
	Charged	..	..	..	
For rounding	Voted ..	+ 18	..	+281	
	Charged	*+295*	..	*+320*	
Total A ..		1,11,000	1,17,000	93,000	
	Voted ..	81,000	80,000	65,000	
	Charged	*30,000*	*37,000*	*28,000*	

II.—Abstract Account.

Heads.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B—SUPERINTENDENCE.					
B-1—Pay of officers	Voted	16,200	16,300	29,900	
	Charged	*29,030*	*28,500*	*27,830*	
B-2—Pay of establishment (Voted) ..		1,70,412	1,02,150	1,54,662	
B-3—Allowances, honoraria, etc. ..	Voted	41,500	38,000	41,850	
	Charged	*4,000*	*4,000*	*4,000*	
B-4—Contingencies (Voted)		8,300	6,550	7,400	
B-5 Grants-in-aid, contributions, etc. (*Charged*)		..	*3,500*	..	
B-6—*Deduct*—Establishment charges, etc.		..	..	..	
For rounding	Voted	−412		+ 188	
	Charged	*− 30*		*+ 170*	
Total ..		2,69,000	2,59,000	2,66,000	
	Voted	2,36,000	2,23,000	2,34,000	
	Charged	*33,000*	*36,000*	*32,000*	
For Chittagong Hill Tracts (*Charged.*)					
B-2 Pay of establishment		*4,300*	*4,200*	*3,576*	
B-3—Allowances, honoraria, etc.		*1,950*	*1,200*	*1,044*	
B-4—Contingencies		*100*	*100*	*100*	
For rounding		*− 350*		*+ 280*	
Total Chittagong Hill Tracts		*6,000*	*5,500*	*5,000*	
Total B		2,75,000	2,64,500	2,71,000	
	Voted ..	2,36,000	2,23,000	2,34,000	
	Charged	*39,000*	*41,500*	*37,000*	
C—SUBORDINATE AND EXPERT STAFF.					
C-1—Pay of officers (Voted)		68,200	63,000	62,675	
C-2—Pay of establishment (Voted)		84,140	67,700	65,879	
C-3—Allowances, honoraria, etc. (Voted)		33,451	25,000	26,510	
C-4—Contingencies (Voted)		34,200	30,900	31,040	
C-5—*Deduct*—Establishment charges recovered, etc.		710	600	..	
For rounding		− 281	..	− 104	
Total C (Voted) ..		2,19,000	1,86,000	1,86,000	

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
D—EXPERIMENTAL FARMS.				
D-1—Pay of establishment (Voted)	43,506	37,800	38,700	
D-2—Allowances, etc. (Voted)	3,073	2,300	2,310	
D-3—Contingencies (Voted)	1,70,434	1,60,000	1,60,751	
D-4—*Deduct*—Establishment charges recovered, etc.	1,100	1,100	..	
For rounding (Voted)	+87	..	+239	
Total D (Voted) ..	2,16,000	1,99,000	2,02,000	
For Chittagong Hill Tracts. (*Charged.*)				
D-1—Pay of establishment	*718*	*400*	*438*	
D-2—Allowances, honoraria, etc.	*78*	*20*	*78*	
D-3—Contingencies	*6,600*	*6,580*	*7,190*	
For rounding	*—396*	..	*+294*	
Total Chittagong Hill Tracts	*7,000*	*7,000*	*8,000*	
Total D—Experimental Farms	2,23,000	2,06,000	2,10,000	
Voted ..	2,16,000	1,99,000	2,02,000	
Charged	*7,000*	*7,000*	*8,000*	
E—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS.				
E-1—Pay of officers (Voted)		1,800	..	
E-2—Pay of establishment (Voted)		26,036	7,560	
E-3—Allowances, honoraria, etc. (Voted)		15,220	4,440	
E-4—Contingencies (Voted)		1,03,944	2,55,816	
E-5—Grants-in-aid, contributions, etc.		..	..	
For rounding (Voted)		..	+184	
Total (Voted) ..		1,47,000	2,68,000	
For Chittagong Hill Tracts. (*Charged.*)				
E-4—Contingencies		*100*	*100*	
Total—Chittagong Hill Tracts		*100*	*100*	
Total E ..		1,47,100	2,68,100	
Total Voted ..		1,47,000	2,68,000	
Charged		*100*	*100*	

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
-AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS.				
1- Expenses out of the grant from the Central Government and of the local contributions received for the economic development and improvement of rural areas.				
1)-1—Pay of officers (voted)	..	..	..	..
1)-2—Pay of establishment (voted)	19,700	..	..	..
1)-3—Allowances, honoraria, etc. (voted)	11,500	..	..	..
1)-4—Contingencies (voted)	28,650	..	.	..
1)-5—Grants-in-aid, contributions, etc. (voted)	..	..	.	..
For rounding (voted)	+ 150	..	.	..
Total E(1)—Voted	60,000	..	.	..
(2)—Other charges				
(2)-1—Pay of officers (voted)	3,600	..	..	..
(2)-2—Pay of Establishment (voted)	2,692	..	..	..
(2)-3—Allowances, honoraria, etc. (voted)	3,878	..	.	..
(2)-4—Contingencies (voted)	1,95,597	..	..	..
(2)-5—Grants-in-aid, contributions, etc. (voted)	4,000	..	..	..
For rounding (voted)	—787	..	..	..
Total E(2)—Voted	2,09,000	..	.	..
For Chittagong Hill Tracts (*Charged.*)				
E(2)-4—Contingencies	*100*	..	..	..
Total E(2)—*Charged*	*100*	..	..	..
	2,09,100	..	.	..
Total E(2)—				
Voted	2,09,000	..	.	..
Charged	*100*	..	..	.
Total E	2,69,100	..	..	..
Voted	2,69,000	..	..	..
Charged	*100*	..	..	..

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
F.—AGRICULTURAL EXPERIMENTS AND RESEARCH.				
F-1—Pay of officers (Voted)	18,100	16,320	10,495	
F-2—Pay of establishment (Voted)	1,13,341	85,216	86,080	
F-3 Allowances, honoraria, etc. (Voted)	34,134	27,456	31,063	
F-4—Contingencies (Voted)	81,347	30,308	1,60,583	
F-5—Establishment charges payable to other Governments, Departments (Voted)	17,600	13,700	14,058	
F-6 *Deduct*—Establishment charges recoverable from other Governments, Departments, etc. (Voted)	15,790	12,000	14,058	
Lump provision for soil survey in connection with the more Irrigation scheme	..	3,300	..	
For rounding (Voted)	+768	..	+779	
Total—F—(Voted) .	2,49,500	1,64,300	2,89,000	
G—AGRICULTURAL EDUCATION.				
G-1—Pay of officers (Voted)	2,825	2,700	2,700	
G-2—Pay of establishment (Voted)	5,892	3,500	3,090	
G-3—Allowances, honoraria, etc. (Voted)	100	100	..	
G-4—Contingencies (Voted)	9,000	32,700	32,975	
For rounding (Voted)	—317	..	—265	
Total—G—(Voted) ..	17,500	39,000	38,500	
H—AGRICULTURAL ENGINEERING.				
H-1—Pay of officers (Voted)	12,000	12,000	12,000	
H-2—Pay of establishment (Voted)	4,707	4,000	3,987	
H-3—Allowances, honoraria, etc. (Voted)	2,000	2,000	2,000	
H-4—Contingencies(Voted)	5,700	5,500	6,000	
Forrounding (Voted)	—407	..	+13	
Total—H—(Voted) ..	24,000	23,500	24,000	

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
I.—BOTANICAL AND OTHER PUBLIC GARDENS.				
1—Pay of officers (Voted)	47,090	42,400	44,460	
2—Pay of establishment (Voted) . .	30,464	30,100	34,956	
3—Allowances, honoraria, etc. (Voted)	2,990	2,700	3,040	
4—Contract contingencies (Voted)	61,250	59,000	60,000	
5—Other contingencies (Voted)	15,926	13,800	14,936	
For rounding (Voted) .. .	+ 280	..	—392	
Total—I (Voted)	1,58,000	1,48,000	1,57,000	
J.—SPECIAL RURAL UPLIFT SCHEMES.				
1—Pay of establishment (Voted)	7,560	7,600	7,560	
2—Allowances, honoraria, etc. (Voted)	4,400	4,400	6,840	
3—Contingencies (Voted)	480	500	500	
For rounding (Voted)	+ 60	.	+ 100	
Total—J (Voted) ..	12,500	12,500	15,000	
K.—GRANTS-IN-AID, CONTRIBUTIONS, ETC. (VOTED).				
Grants-in-aid, contributions, etc. (Voted)	89,500	84,000	51,100	
For rounding (Voted)	..	..	—100	
Total ..	89,500	84,000	51,000	
For Chittagong Hill Tracts (*Charged*).				
Grants-in-aid, contributions, etc.	*800*	*800*	*200*	
Total—K ..	90,300	84,800	51,200	
Voted ..	89,500	84,000	51,000	
Charged	*800*	*800*	*200*	

II.—Abstract Account.

Heads.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
L.—OTHER CHARGES.					
Contingencies		4,500	4,300	4,700	
For rounding (Voted)		..	..	+300	
Total—L (Voted)		4,500	4,300	5,000	
M.—WORKS (VOTED)		..	200	500	
N.—CHARGES-IN-ENGLAND.					
(High Commissioner for India)					
N-1—Leave salaries and deputation pay ..	Voted ..	..	..	..	
	Charged	*6,600*	*10,240*	*10,240*	
N-2—Sterling overseas pay	Voted ..	..	..	..	
	Charged	*6,960*	*7,360*	*6,960*	
N-3—Stores for India (Voted)		1,760	1,080	1,040	
N-4—Other charges (Voted)		120	120	120	
For rounding	Voted ..	..	..	..	
	Charged	..	..	..	
Total—N ..		15,440	18,800	18,360	
	Voted ..	1,880	1,200	1,160	
	Charged	*13,560*	*17,600*	*17,200*	
O.—LOSS OR GAIN BY EXCHANGE ..	**Voted** ..			..	
	Charged			..	
For rounding ..	**Voted** ..	**−360**		**−160**	
	Charged	*+540*		*+500*	
Total Grant No. 23 ..		**16,69,000**	**14,16,000**	**16,27,000**	
	Voted ..	**15,78,000**	**13,12,000**	**15,36,000**	
	Charged	*91,000*	*1,04,000*	*91,000*	

III—Detailed Account.

umber. 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	A—DIRECTION.				
	A-1—Pay of officers.				
1	Director (2,000—50—2,250) (*Charged*)	*25,280*	*24,640*	*24,680*	
1	Personal Assistant (400—600) (Voted)	4,080	4,300	6,510	
	Total ..	29,360	28,940	31,190	
	A-2—Pay of establishment				
28	Clerks (250 and less)	40,060	35,000	35,000	
15	Servants (17 and less)	2,550	2,500	2,550	
	Temporary establishment	375	3,000	375	
	Total ..	42,985	40,500	37,925	
	A-3—Allowances, honoraria, etc.				
	ravelling allowance .. .. (Voted ..	7,500	6,679	7,654	
	(*Charged*	*3,000*	*3,000*	*3,000*	
	ill allowance	30	50	30	
	ouse-rent and other allowances .. .. (Voted		1,050	3,300	
	(*Charged*				
	spends		600	600	
	ost of passages under Superior Civil Services Rules (*Charged*)				
	Total .	10,530	11,379	14,584	
	A-4—Contract contingencies				
	ontract contingencies	6,700	6,700	6,700	
	A-5—Other contingencies				
	spends	14,920			
	urchase of books	1,500	1,300	1,500	
	ther contingent charges	2,825	2,400	500	
	Total ..	19,245	3,700	2,000	
	ute Problem Committee—				
	A-1—Pay of officers .. .. (Voted ..	..	..	.	
	(*Charged*	*1,425*	*7,860*		
	A-2—Pay of establishment	442	1,951	..	
	A-3—Travelling allowance .. .. (Voted ..	..	5,850	..	
	(*Charged*	..	*1,500*	..	
	ouse-rent and other allowances (voted) .. .	..	40	..	
	A-5—Other contingent charges	..	2,180	..	
	Total Jute Problem Committee	1,867	19,381	..	
	addy Enquiry Committee—				
	A-1—Pay of officers .. .. (Voted ..	..	..	..	
	(*Charged*	..	..	..	
	A-2—Pay of establishment	.	..	..	
	A-3—Travelling allowance (voted)	..	6,400	..	
	A-5—Other contingent charges	..	..	..	
	Total Paddy Enquiry Committee	..	6,400	..	
	Total Jute and Paddy Committees	1,867	25,781	..	
	For rounding .. .. .. (Voted ..	+ 18	..	+ 281	
	(*Charged*	*+ 295*	.	*+ 320*	
	Total A(*a*)—DIRECTION	1,11,000	1,17,000	93,000	
	(Voted ..	81,000	80,000	65,000	
	(*Charged*	*30,000*	*37,000*	*28,000*	

III—Detailed Account.

Number. 1938-39.	Number. 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		B—SUPERINTENDENCE				
		B-1—SUPERINTENDENCE.				
		B-1—Pay of officers.				
4	4	Deputy and Assistant Directors of Agriculture. Voted .. 2 (300—1,200).	12,000	12,000	24,400	
		Charged 2 (350—1,250).	*29,030*	*28,500*	*27,830*	
1	1	Other gazetted officer	4,200	4,300	5,500	
		Leave salaries	..	..	..	
		Total ..	45,230	44,800	57,730	
		B-2—Pay of establishment.				
113	124	Technical staff (300 and less)	1,33,000	1,29,000	1,21,500	
15	15	Clerks (125 and less)	18,420	16,350	16,400	
39	40	Servants (19 and less)	6,304	6,000	5,962	
		Temporary establishment	12,688	10,800	10,800	
		Total ..	1,70,412	1,62,150	1,54,662	
		B-3—Allowances, honoraria, etc.				
		Travelling allowance .. .. Voted ..	33,600	31,000	33,600	
		Charged	*4,000*	*4,000*	*4,000*	
		House-rent and other allowances	7,900	7,000	8,250	
		Cost of passage granted under Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	
		Cost of passage under the Bengal Passage Rules, 1927 (Voted) ..	..	..	..	
		Total ..	45,500	42,000	45,850	
		B-4—Other contingencies.				
		Customs duty on imported stores	..	..	..	
		Machinery and equipment	..	..	..	
		Purchase of books	150	150	200	
		Other contingent charges	8,150	6,400	7,200	
		Total ..	8,300	6,550	7,400	
		B-5—Grants-in-aid, contributions, etc.				
		Contribution for passage of officers transferred to and from other Governments, departments, etc. (*charged*)	..	*3,500*	..	
		B-6—Deduct Establishment charges recovered from other Government, Department, etc.				
		For rounding .. .. .. Voted ..	−412	..	+188	
		Charged	*−30*	..	*+170*	
		Total B-1—SUPERINTENDENCE	2,60,000	2,59,000	2,66,000	
		Voted ..	2,36,000	2,23,000	2,34,000	
		Charged	*33,000*	*36,000*	*32,000*	

mber.		Heads.	Budget Estimate, 1939-40.	Revised, Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		B. SUPERINTENDENCE—*contd.*				
		B-2—SUPERINTENDENCE.				
	1939-40.	For Chittagong Hill Tracts (*Charged*)				
		B-(2)—*Pay of establishment.*				
1	4	Technical staff 1 (130 and less) and special pay (12-8) 3 (48)	*3,500*	*3,470*	*3,420*	
	1	Servant 1 (13)	*160*	*160*	*156*	
		Temporary establishment	*640*	*570*	..	
		Total ..	*4,300*	*4,200*	*3,576*	
		B-3—Allowances, honoraria, etc.				
		ravelling allowance	*1,600*	*900*	*700*	
		ouse-rent and other allowances	*350*	*300*	*344*	
		Total ..	*1,950*	*1,200*	*1,044*	
		B-4—Other contingencies.				
		urchase of books	..	..	..	
		ther contingent charges	*100*	*100*	*100*	
		For rounding ..	*−350*	..	*+280*	
		Total B-2—SUPERINTENDENCE	*6,000*	*5,500*	*5,000*	
		Total B—SUPERINTENDENCE	2,75,000	2,64,500	2,71,000	
		Voted ..	2,36,000	2,23,000	2,34,000	
		Charged	*39,000*	*41,500*	*37,000*	

III—Detailed Account.

Numbers. 1938-39.	Numbers. 1939-40.	Heads	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
			Rs.	Rs.	Rs.	Rs.
		C.—SUBORDINATE AND EXPERT STAFF.				
		C-1—Pay of officers.				
10	11	Other gazetted officers	68,200	63,000	62,675	
		Total ..	68,200	63,000	62,675	
		C-2—Pay of establishment.				
31	57	Technical staff	66,400	52,000	51,220	
12	12	Clerks (100 and less)	10,600	10,500	9,925	
23	24	Servants	5,636	4,700	4,734	
		Temporary Establishment	1,504	500	..	
		Total ..	84,140	67,700	65,879	
		C-3—Allowances, honoraria, etc.				
		Travelling allowance	31,001	23,000	24,360	
		House rent and other allowances	2,450	2,000	2,150	
		Total ..	33,451	25,000	26,510	
		C-4—Contingencies.				
		Purchase of books	1,350	1,300	1,300	
		Other contingent charges	32,850	29,600	29,740	
		Total ..	34,200	30,900	31,040	
			2,19,991	1,86,600	1,86,104	
		C-5—*Deduct*—Establishment charges recovered from other Governments, departments, etc.—				
		Deduct—Amount on account of Rice Research Scheme transferred to the head "F (h)—Expenses out of the grant from the Imperial Council of Agricultural Research" (Voted)	710	600	..	
		For rounding (Voted) ..	−281	..	−104	
		Total C—Subordinate and Expert Staff ..	2,19,000	1,86,000	1,86,000	

Numbers. 1938-39	Numbers. 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		D—EXPERIMENTAL FARMS.				
		D-(a)—Experimental Farms.				
		D-1—Pay of establishment.				
27	27	Superintendents and Overseers (175 and less) ..	21,500	21,400	22,000	
2	2	Technical Staff (140 and less)	2,640	500	680	
9	21	Clerks (80 and less)	12,060	9,500	9,860	
29	31	Servants (13—1—17)	6,046	5,300	5,104	
		Temporary establishment	1,260	1,100	1,056	
		Total ..	43,506	37,800	38,700	
		D-2—Allowances, honoraria, etc.				
		Travelling allowance	1,600	1,200	1,100	
		House-rent and other allowances	1,473	1,100	1,210	
		Total ..	3,073	2,300	2,310	
		D-3—Other contingencies.				
		Purchase of cattle	8,370	3,500	3,500	
		Feed of cattle	19,500	19,500	18,500	
		Purchase of seeds, manures, implements, etc.	10,600	9,500	19,446	
		Rents, rates and taxes	5,500	5,500	5,500	
		Purchase of books	..	..	..	
		Petty construction and repairs	15,000	15,000	15,000	
		Other contingent charges	1,11,464	1,07,000	1,07,805	
		Total ..	1,70,434	1,60,000	1,60,751	
			2,17,013	2,00,100	2,01,761	
		C-5.—Deduct—Establishment charges recovered from other Governments, departments, etc.				
		Deduct—Amount on account of Rice Research Scheme transferred to the head "1(b)—Expenses out of the grant from the Imperial Council of Agricultural Research" (Voted)	1,100	1,100	..	
		For rounding ..	+87	..	+239	
		TOTAL D-(a)—EXPERIMENTAL FARM (Voted)	**2,16,000**	**1,99,000**	**2,02,000**	

III—Detailed Account.

Numbers. 1938-39.	Numbers. 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actual 1937-3
			Rs.	Rs.	Rs.	Rs.
		D—EXPERIMENTAL FARMS—*contd.*				
		D—(*b*) (For Chittagong Hill Tracts) (charged).				
		D-1—Pay of establishment.				
		Superintendents and Overseers	*400*	*100*	*120*	
		Temporary establishment	*318*	*300*	*318*	
		Total ..	*718*	*400*	*438*	
		D-2—Allowances, honoraria, etc.				
		Travelling allowance	..	..	..	
		House-rent and other allowances	*78*	*20*	*78*	
		Total ..	*78*	*20*	*78*	
		D-3—Contingencies.				
		Purchase of cattle	..	*200*	*100*	
		Feed of cattle	*150*	*50*	*40*	
		Purchase of seeds, implements, etc.	*350*	*350*	*350*	
		Purchase of books	..	..	..	
		Rents, rates and taxes	..	..	..	
		Petty construction and repairs	*400*	*400*	*400*	
		Other contingent charges	*5,700*	*5,580*	*6,300*	
		Total ..	*6,600*	*6,580*	*7,190*	
			7,396	..	*7,706*	
		For rounding ..	*−396*	..	*+294*	
		Total D—(*b*) Experimental Farms (*charged*) ..	*7,000*	*7,000*	*8,000*	
		TOTAL D—EXPERIMENTAL FARMS	**2,23,000**	**2,06,000**	**2,10,000**	
		Voted ..	**2,16,000**	**1,99,000**	**2,02,000**	
		Charged	*7,000*	*7,000*	*8,000*	

III—Detailed Account.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITION AND FAIRS.				
E-(i) Agricultural Demonstration.				
E-1—Pay of officers		*1,800*	..	..
E-2—Pay of Establishment ..		*936*	..	..
E-3—Allowances, honoraria, etc.		*1,520*	..	..
E-4—Contingencies.				
Other contingent charges	..	54,744	44,616	..
For rounding ..	..	..	−116	..
Total E-(i) (voted)	..	59,000	44,500	..
E-(ii) Agricultural Demonstration and propaganda including Public Exhibition and Fairs				
For Chittagong Hill Tracts (*charged*)				
E-4—Contingencies.				
Other contingent charges	..	100	100	
Total E-(ii) *charged*)	..	*100*	*100*	
E-(iii) Jute Restriction Propaganda.				
E-2.—Pay of Establishment	..	7,600	7,560	..
E-3.—Allowances, etc.—Travelling allowance ..	..	4,400	4,440	
E-4.—Other contingent charges	..	11,000	61,200	..
For rounding	..	..	+300	..
Total E-(ii) (voted)	..	23,000	73,500	..

III—Detailed Account.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITION AND FAIRS—*concld.*				
E-(iv)—Expenses out of the grant from the Central Government for economic development and improvement of rural areas.				
(*a*) Establishment of seed, paddy and crop demonstration centres:—				
E-1.—Pay of officers	..	..	..	..
E-2.—Pay of establishment	..	..	..	..
E-3.—Allowances, honoraria, etc.	..	..	..	..
E-4.—Contingencies	..	..	..	..
E-5.—Grants-in-aid, contribution, etc.	..	..	..	..
Total E-(iv)(*a*) ..	..	100	..	..
(*b*) Extension of the cattle improvement scheme to more districts—				
E-1.—Pay of officers	..	..	..	..
E-2.—Pay of establishment	..	17,500	..	..
E-3.—Allowances, honoraria, etc.	..	9,300	..	..
E-4 —Contingencies	..	35,100	..	..
E-5.—Grants-in-aid contribution, etc.	..	..	..	..
Total E-(iv)(*b*) ..	..	61,900	1,50,000	.
(*c*) Improvement of cattle and fodder crops (1st grant)—				
E (1)-1—Pay of officers	..	..	..	.
E (1)-2—Pay of Establishment	..	..	..	..
E (1)-3—Allowances, honoraria, etc.	..	..	..	..
E(1)-4—Contingencies	..	..	..	.
E(1)-5—Grants-in-aid, contributions, etc.	..	..	..	..
Total E-(iv) (*c*) ..	..	3,000	..	..
Total—E-(iv) Expenses out of the grant from the Central Government for economic development and improvement of rural areas		65,000	1,50,000	..
For rounding ..	..	..	..	..
Total—E.—Agricultural Demonstration and propaganda including Public Exhibition and Fairs	..	**1,47,100**	**2,68,100**	..
Voted ..	..	**1,47,000**	**2,68,000**	—
Charged ..	..	***100***	***100***	..

III—Detailed Account

Heads.	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITION AND FAIRS.				
E. (1)—Expenses out of the grant from the Central Government and of the local contributions received for economic development and improvement of rural areas.				
(*a*) Establishment of seed, paddy and crop demonstration centres (1st grant scheme No. 1).				
E (1)-1—Pay of officers	..			
E (1)-2—Pay of establishment	..			
E (1)-3—Allowances, honoraria, etc.	..			
E (1)-4—Contingencies	..			
E (1)-5—Grants-in-aid, contributions, etc. ..	..			
Total E(1) (*a*) ..	..			
(*b*) Extension of the cattle improvement scheme to more districts (2nd grant scheme No. 5).				
E (1)-1—Pay of officers	..			
E (1)-2—Pay of establishment	19,700			
E (1)-3—Allowances, honoraria, etc . .	11,500			
E (1)-4—Contingencies	28,000			
E (1)-5—Grants-in-aid, contributions, etc	..			
Total E-(1) (*b*) ..	59,200			
(*c*) Improvement of cattle and fodder crops (1st grant) ..	..			
E (1)-1—Pay of officers	..			
E (1)-2—Pay of establishment	..			
E (1)-3—Allowances, honoraria, etc.	..			
E (1)-4—Contingencies	..			
E (1)-5—Grants-in-aid, contributions, etc. ..	..			
Total E (1) (*c*) .	650			
For rounding ..	+150			
Total E (1) ..	60,000			

III—Detailed Account.

Heads	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITION AND FAIRS—*contd*				
E (2)—Other charges.				
E (2)-(i)—Agricultural Demonstration.				
E (2)-1—Pay of officers	*3,600*			
E (2)-2—Pay of Establishment	*2,576*			
E (2)-3—Allowances, honoraria, etc.	*3,874*			
E (2)-4—Contingencies.				
Other contingent charges	1,08,407			
For rounding ..	−457			
Total E (2)-(i) (voted) ..	1,18,000			
E (2)-(ii)—Agricultural Demonstration.				
For Chittagong Hill Tracts (*charged*)	..			
E (2)-4—Contingencies.				
Other contingent charges	100			
Total E (2)-(ii) (*charged*) ..	100			
E (2)-(iii) Jute Restriction Propaganda.				
E (2)-2—Pay of Establishment	..			
E (2)-3—Allowances, etc.—Travelling allowance ..	..			
E (2)-4—Other contingent charges	..			
For rounding ..	..			
Total E (2)-(iii) (voted) ..	50,000			
E (2)-(iv)—Rural Reconstruction.				
E (2)-2—Pay of Establishment	116			
E (2)-3—Allowances, etc.	4			
E (2)-4—Other contingent charges	37,190			
E (2)-5—Grants-in-aid, etc.	4,000			
For rounding ..	−310			
Total E (2)-(iv) (voted) ..	41,000			
Total E (2) ..	2,09,100			
Voted ..	**2,09,000**			
Charged .	*100*			
Total—E. Agricultural Demonstration and propaganda including Public Exhibition and Fairs ..	**2,09,100**			
Voted ..	**2,09,000**			
Charged ..	*100*			

II.—Abstract Account.

Numbers. 1938-39.	Numbers. 1939-40.	Heads.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		F—AGRICULTURAL EXPERIMENTS AND RESEARCH.				
		Summary.				
		(*a*) Agricultural Experiments and Research	1,17,000	47,500	1,58,000	
		Lump provision for soil survey in connection with the more Irrigation Scheme	..	3,300	..	
		(*b*) Expenses out of the grant from the Imperial Council of Agricultural Research	68,000	68,000	67,000	
		(*c*) Expenses out of the grant from the Indian central jute committee	51,500	38,000	51,500	
		(*d*) Expenses out of the Government of India grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers	13,000	7,500	12,500	
		Total—Agricultural Experiments and Research	2,49,500	1,64,300	2,89,000	
		F. (a) Agricultural Experiments and Research.				
		F-1—Pay of officers				
1	1	Marketing officer (900)	10,900	10,100	3,600	
		F-2—Pay of establishment.				
2	2	Inspectors and clerks	4,400	2,600	2,640	
2	2	Servants	312	300	312	
		Temporary establishment	44,601	27,800	19,056	
		Total ..	49,313	30,700	22,008	
		F-3—Allowances, honoraria, etc.				
		Travelling and other allowances	8,854	7,000	6,100	
		F-4—Contingencies.				
		Purchase of books	287	200	200	
		Other contingent charges	63,172	11,500	1,39,775	
		Total ..	63,459	11,700	1,39,975	
			1,32,526	59,500	1,71,683	
		F-6—*Deduct*—Establishment Charges recovered from other Governments, departments, etc.				
		Deduct—Amount on account of Rice Research and Horticultural schemes transferred to the head "Expenses out of the grant from Imperial Council of Agricultural Research"	15,790	12,000	14,058	
			1,16,736	47,500	1,57,625	
		For rounding (voted)	+ 264	..	+ 375	
		Total—F (*a*) Agricultural Experiments and Research (voted) ..	1,17,000	47,500	1,58,000	
		Lump provision for soil survey in connection with the more Irrigation Scheme		3,300	..	

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40.	Revised, Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
F—AGRICULTURAL EXPERIMENTS AND RESEARCH—*contd.*	Rs.	Rs.	Rs.	Rs.
F. (*b*) Expenses out of the grant from the Imperial Council of Agricultural Research.				
F-1—Pay of officers	7,200	6,220	6,895	
F-2—Pay of establishment.				
Temporary establishment	28,100	29,920	28,600	
F-3—Allowances, honoraria, etc.				
Travelling allowance (voted)	8,600	8,640	7,900	
House-rent and other allowances	300	300	893	
Total ..	8,900	8,940	8,793	
F-4—Contingencies.				
Purchase of books	280	670	375	
Other contingent charges	5,520	8,550	8,145	
Total ..	5,800	9,220	8,520	
F-5—Establishment charges payable to other Governments, departments, etc.				
Add—Amount on account of Rice Research and Horticultural schemes transferred from "F (*a*)—Agricultural Experiments and Research"	15,790	12,000	14,058	
Add—Amount on account of Rice Research Scheme transferred from (C—Subordinate and Expert Staff) (voted) ..	710	600	..	
Add Amount on account of Rice Research Scheme transferred from "D(a) Experimental Farms" (voted)	1,100	1,100	..	
For rounding (voted)	+400	..	+134	
Total F (*b*)—Expenses out of the grant from the Imperial Council of Agricultural Research (voted)	68,000	68,000	67,000	
F (*c*)—Expenses out of the grant from the Indian Central Jute Committee				
F-2—Pay of establishment.				
Temporary establishment	30,456	23,000	30,456	
F-3—Allowances, honoraria, etc.				
Travelling allowance (voted)	13,660	10,300	13,660	
House rent and other allowances	200	200	..	
Total ..	13,860	10,500	13,860	
F-4—Contingencies.				
Purchase of books	..	..	..	
Other contingent charges	7,200	4,500	7,200	
Total ..	7,200	4,500	7,200	
	51,516	38,000	51,516	
For rounding (voted)	—16	..	—16	
Total F (*c*)—Expenses out of the grant from the Indian Central Jute Committee (voted)	51,500	38,000	51,500	
F. (*d*) Expenses out of the Government of India grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers.				
F-2—Pay of establishment	5,472	1,596	5,016	
F-3—Allowances, etc.—Travelling allowance	2,520	1,016	2,310	
F-4—Contingencies.				
Seeds and implements	4,528	4,528	4,528	
Other contingent charges	360	360	360	
Total ..	4,888	4,888	4,888	
For rounding	12,880 +120	..	+286	
Total F (*d*)—Expenses out of the Government of India grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers	13,000	7,500	12,500	

II.—Abstract Account.

Numbers. 1938-39.	Numbers. 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		G—AGRICULTURAL EDUCATION.	Rs.	Rs.	Rs.	Rs.
		G-1—Pay of officers	2,825	2,700	2,700	
		G-2—Pay of establishment	5,892	3,500	3,000	
		G-3—Allowances, honoraria, etc.	100	100	..	
		G-4—Contingencies	9,000	32,700	32,975	
		Total ..	17,817	39,000	38,765	
		For rounding (voted)	- 317	..	—265	
		Total G—Agricultural Education (voted)	17,500	39,000	38,500	
		H—AGRICULTURAL ENGINEERING.				
		H-1—Pay of officers.				
1	1	Agriculture Engineer (1,000)	12,000	12,000	12,000	
		Total ..	12,000	12,000	12,000	
		H-2—Pay of establishment.				
3	3	Technical staff	3,720	3,000	3,000	
1	1	Clerk (40—90)	675	700	675	
2	2	Servants (19 and less)	312	300	312	
		Temporary establishment	..	..	..	
		Total ..	4,707	4,000	3,987	
		H-3—Allowances, honoraria, etc.				
		Travelling allowance	2,000	2,000	2,000	
		Total ..	2,000	2,000	2,000	
		H-4—Contingencies.				
		Customs duty on imported stores	..	..	..	
		Machinery and equipment	1,290	1,100	1,500	
		Purchase of books	10	..	..	
		Other contingent charges	4,400	4,400	4,500	
		Total ..	5,700	5,500	6,000	
		For rounding	—407	..	+13	
		Total—H—Agricultural Engineering (voted)	**24,000**	**23,500**	**24,000**	

II.—Abstract Account.

Numbers. 1938-39.	Numbers. 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		1—BOTANICAL AND OTHER PUBLIC GARDENS.				
		(a) ROYAL BOTANICAL AND OTHER PUBLIC GARDENS.				
		1-1—Pay of officers.				
6	6	Superintendents, Curators and Assistant Curators (1,300 and less)	36,520	32,900	35,060	
3	3	Superintendent and Assistant Superintendents of the Zoological Garden (650 and less)	10,270	9,500	9,400	
		Total ..	46,790	42,400	44,460	
		1-2—Pay of establishment.				
22	17	Garden staff (275 and less)	12,530	12,400	13,550	
12	12	Clerks and Sub-Assistant Surgeons (225 and less) ..	12,450	12,000	14,700	
24	24	Servants (62 and less)	4,800	5,100	6,070	
		Temporary establishment	..	..	..	
		Total ..	29,780	29,500	34,320	
		1-3—Allowances, honoraria, etc.				
		Travelling allowance .. .. .. { Voted ..	800	600	850	
		{ *Charged*	..	..	..	
		House-rent and other allowances .. { Voted ..	2,190	2,100	2,190	
		{ *Charged*	..	..	..	
		Cost of passages granted under Superior Civil Service Rules, 1924 (*Charged*)	..	..	..	
		Total	2,990	2,700	3,040	
		ROYAL BOTANICAL AND OTHER PUBLIC GARDENS (carried over)	79,560	74,600	81,820	

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
I—BOTANICAL AND OTHER PUBLIC GARDENS—*concld.*	Rs.	Rs.	Rs.	Rs.
Brought forward ..	79,560	74,600	81,820	
1-4—Contract contingencies	61,250	59,000	60,000	
1-5—Other contingencies.				
Purchase of seeds, implements, etc. ..	6,700	5,200	6,300	
Customs duty on imported stores	200	200	250	
Purchase of books, etc.	1,000	1,000	1,000	
Rents, rates and taxes	186	200	186	
Other non-contract charges	5,640	5,000	5,000	
Total ..	13,726	11,600	12,736	
Total (*a*)—ROYAL BOTANICAL AND OTHER PUBLIC GARDENS	1,54,536	1,45,200	1,54,556	
Voted ..	1,54,536	1,45,200	1,54,556	
Charged	..	..	..	
(*b*)—BIRCH HILL AND LEBONG PARKS.				
1-1 - Pay of officers	300	..	..	
1-2—Pay of establishment.				
Establishment charges	684	600	636	
1-5—Other contingencies	2,000	2,000	2,000	
Total (*b*) ..	2,984	2,600	2,636	
(*c*) PABNA GARDEN.				
1-5—Other contingencies	200	200	200	
Total C ..	200	200	200	
For rounding .. Voted ..	1,57,720 +280	..	1,57,392 −392	
Charged	..	..	.	
TOTAL I—BOTANICAL AND OTHER PUBLIC GARDENS ..	**1,58,000**	**1,48,000**	**1,57,000**	
Voted ..	1,58,000	1,48,000	1,57,000	
Charged	..	..	..	

II.—Abstract Account.

Numbers. 1938-39.	Numbers. 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		J—SPECIAL RURAL UPLIFT SCHEMES.	Rs.	Rs.	Rs.	Rs.
		J-1—Pay of establishment.				
10	10	Assistant Live Stock officers	6,000	4,000		
10	10	Servants	1,560	1,000		
		Temporary establishment	..	2,600	7,560	
		Total ..	7,560	7,600	7,560	
		J-2—Allowances, honoraria, etc.				
		Travelling allowance	4,400	4,400	6,840	
		Total ..	4,400	4,400	6,840	
		J-3—Contingencies	480	500	500	
			12,440	..	14,900	
		For rounding (voted)	+60	..	+100	
		TOTAL J—SPECIAL RURAL UPLIFT SCHEMES (VOTED) ..	**12,500**	**12,500**	**15,000**	
		K—GRANTS-IN-AID, CONTRIBUTIONS, ETC.				
		Grants-in-aid, Contributions, etc.	89,500	84,000	51,100	
		For rounding (Voted)	..	..	−100	
		Total (Voted) ..	89,500	84,000	51,000	
		For Chittagong Hill Tracts (*Charged*).				
		Grants-in-aid, Contributions, etc.	*750*	*800*	*200*	
		For rounding (*Charged*)	+50	..	..	
		Total K ..	**90,300**	**84,800**	**51,200**	
		Voted ..	**89,500**	**84,000**	**51,000**	
		Charged	*800*	*800*	*200*	
		L—OTHER CHARGES (Divisional seed stores).				
		Contingencies.				
		Purchase of seeds, implements, etc.	2,000	2,000	2,500	
		Purchase of books	..	..	..	
		Rents, rates and taxes	..	..	..	
		Other contingent charges	2,500	2,300	2,200	
		Total ..	4,500	4,300	4,700	
		For rounding (voted)		..	+300	
		TOTAL—L—OTHER CHARGES (Divisional seed stores) (Voted) ..	**4,500**	**4,300**	**5,000**	

II.—Abstract Account.

Heads.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
M—WORKS.					
M-1—Original works				..	
1-2—Repairs.					
Repair of the river bank revetment at the Royal Botanic Garden, Sibpur		..	200	500	
Other items				..	
For rounding				..	
TOTAL M—WORKS (VOTED)		..	**200**	**500**	
N—CHARGES IN ENGLAND.					
(a) Secretary of State for India.					
N-1—Leave salaries and deputation pay ..	Voted ..			..	
	Charged			..	
N-2—Sterling overseas pay ..	Voted ..			..	
	Charged			..	
N-3—Stores for India				..	
N-4—Other charges				..	
	Total (*a*) ..			..	
	Voted ..			..	
	Charged			..	
(b) High Commissioner for India.					
N-1—Leave salaries and deputation pay ..	Voted ..	..	..	..	
	Charged	*6,600*	*10,240*	*10,240*	
N-2—Sterling overseas pay ..	Voted ..	..	..	..	
	Charged	*6,960*	*7,360*	*6,960*	
N-3—Stores for India		1,760	1,080	1,040	
N-4—Other charges		120	120	120	
	Total (*b*) ..	15,440	18,800	18,360	
	Voted	1,880	1,200	1,160	
	Charged	*13,560*	*17,600*	*17,200*	
For [illegible] ..	Voted ..	..	..	..	
	Charged	..	..	..	
TOTAL—N—CHARGES IN ENGLAND		15,440	18,800	18,360	
	Voted ..	1,880	1,200	1,160	
	Charged	*13,560*	*17,600*	*17,200*	

Charges on account of Agriculture

(Head of Account:—40—Agriculture)

II.—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
A—AGRICULTURAL DEPARTMENT		Rs.	Rs.	Rs.	Rs.
A-1—Pay of officers	Voted ..				1,03,997
	Charged				*39,055*
A-2—Pay of establishment	Voted ..				2,53,468
	Charged				
A-3—Allowances, honoraria, etc.	Voted ..				63,764
	Charged				*6,837*
A-4—Contract contingencies (Voted)					6,699
A-5—Other contingencies	Voted ..				42,484
	Charged				
Deduct—Amount on account of Rice Research Scheme transferred to the head "Expenses out of the grant from Imperial Council of Agricultural Research"—(Voted)					784
For rounding	Voted ..				..
	Charged				..
Total ..					5,15,520
	Voted ..				**4,69,628**
	Charged				*45,892*
For Chittagong Hill Tracts.					
(*Charged.*)					
A-2—Pay of establishment					3,803
A-3—Allowances, honoraria, etc.					1,157
A-5—Other contingencies					100
Total Chittagong Hill Tracts					5,060
For rounding ..	Voted ..				..
	Charged				..
Total A—Agricultural Department					5,20,580
	Voted ..				4,69,628
	Charged				*50,952*

II.—Abstract Account—*contd.*

	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
B—EXPERIMENTAL FARMS.				
1—Pay of officers (Voted)				
2—Pay of establishment .. .. Voted ..				33,383
Charged				*406*
3—Allowances, honoraria, etc. .. Voted ..				2,208
Charged				*26*
4—Contingencies .. .. .. Voted ..				1,47,057
Charged				*6,549*
Deduct—Amount on account of Rice Research Scheme transferred to the head—"Expenses out of the grant from Imperial Council of Agricultural Research" (Voted)				1,307
For rounding Voted ..				
Charged				
Total ..				**1,88,322**
Voted ..				**1,81,341**
Charged ..				*6,981*
C—AGRICULTURAL EXPERIMENTS.				
1—Pay of officers (Voted)				9,600
2—Pay of establishment (Voted)				29,658
3—Allowances, honoraria, etc. (Voted)				11,733
4—Contingencies .. .. .. Voted ..				19,523
Charged				*81*
5—Grants-in-aid, contributions, etc. (Voted)				14,500
Deduct—Amount on account of Rice Research Scheme transferred to the head "Expenses out of the grant from Imperial Council of Agricultural Research"				11,738
For rounding (Voted)				
Total ..				**73,357**
Voted ..				**73,276**
Charged ..				*81*

II.—Abstract Account—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
D—AGRICULTURAL EDUCATION AND RESEARCH.				
D-1—Pay of officers (Voted)				9,609
D-2—Pay of establishment (Voted)				34,511
D-3—Allowances, etc. (Voted)				9,130
D-4—Contingencies (Voted)				15,513
Add—Amount on account of Rice Research Scheme transferred from "Agricultural Experiments"				11,738
Add—Amount on account of Rice Research Scheme transferred from "Agricultural Department—Other Supervising Staff" ..				784
Add—Amount on account of Rice Research Scheme transferred from "Experimental Farms"				1,307
For rounding (Voted)				..
Total (Voted) ..				**82,592**
E—BOTANICAL AND PUBLIC GARDENS.				
E-1—Pay of officers .. .. .. Voted ..				39,019
Charged				*8,299*
E-2—Pay of establishment (Voted)				31,943
E-3—Allowances, honoraria, etc. .. .. Voted ..				2,506
Charged				*482*
E-4—Contract contingencies (Voted)				59,892
E-5—Other contingencies (Voted)				14,554
E-6—Grants-in-aid, contributions, etc. (Voted)				23,240
For rounding Voted ..				..
Charged				..
Total ..				**1,79,935**
Voted ..				**1,71,154**
Charged				*8,781*
F—PUBLIC EXHIBITIONS AND FAIRS.				
F-1 Grants-in-aid, contribution, etc. .. .. Voted ..				2,182
Charged				*200*
Total ..				**2,382**
For rounding Voted ..				..
Charged				..
Total Public Exhibitions and Fairs				**2,382**
Voted ..				**2,182**
Charged				*200*

II.—ABSTRACT ACCOUNT—*concld.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
G—SPECIAL RURAL UPLIFT SCHEMES.				
1—Pay of officers				..
2—Pay of establishment				7,491
3—Allowances, honoraria, etc.				4,660
4—Other contingencies				..
For rounding				..
Total ..				**12,151**
Voted ..				**12,151**
Charged				..
H—OTHER CHARGES.				
2—Pay of establishment				14,029
3—Allowances, honoraria, etc.				6,626
4—Contingencies				31,849
For rounding ..				..
Total ..				**53,404**
Voted ..				**53,404**
Charged				..
I—WORKS (Voted)				**12,170**
J—CHARGES IN ENGLAND.				
High Commissioner for India.				
1—Leave salaries and deputation pay .. .. { Voted .. / *Charged* ..				
2—Sterling overseas pay .. .. .. { Voted .. / *Charged*				
3—Stores for India				
4—Other charges .. .. .. { Voted ..				..
For rounding .. .. { *Charged*				..
Total ..				**28,082**
Voted ..				**16,496**
Charged				*11,586*
K—LOSS OR GAIN BY EXCHANGE.				
Voted				—86
Charged				*—60*
For rounding .. { Voted ..				..
{ *Charged*				..
Total Expenditure on Agriculture ..				**11,52,829**
Voted ..				**10,74,308**
Charged				*78,521*

III.—Detailed Account No. 40A.—Agricultural Department.

	Number 1937-38.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		A—AGRICULTURAL DEPARTMENT.				
		A (*a*) Superintendence.				
A-1—Pay of officers.		Director (2,000—50—2,250) (*charged*)				..
		Other gazetted officers				24,076
		Voted 1 (540 and less)				4,374
		Charged 1 (1,300 and less and special pay Rs. 150 per mensem) ..				13,182
		Total ..				41,632
A-2—Pay of establishment.		Clerks (250 and less)				35,517
		Servants (17 and less)				2,547
		Temporary establishment ..				508
		Total ..				38,572
A-3—Allowances, honoraria, etc.		Travelling allowance—				
		Voted ..				3,807
		Charged				*5,318*
		Hill allowance				20
		House-rent and other allowances—				
		Voted ..				18
		Charged				..
		Stipends				..
		Cost of passages under Superior Civil Services Rules, 1924 (*Charged*)				*1,077*
		Total ..				10,240
A-4—Contract contingencies.		Contract contingencies				6,699
A-5—Other contingencies.		Purchase of books				1,228
		Other contingent charges				316
		Total ..				1,544
		For rounding—				
		Voted ..				..
		Charged				..
		Total A—(*a*) Superintendence ..				**98,687**
		Voted ..				**55,034**
		Charged				*43,653*

III.– Detailed Account No. 40A.– Agricultural Department—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			A—AGRICULTURAL DEPARTMENT—*contd.*				
			A (*b*) (1) Other Supervising Staff.				
A-1—Pay of officers			Deputy Directors of Agriculture—				
			Voted (1,000 and less) ..				26,800
			Charged				*1,797*
			Other gazetted officers—				
			Voted 10 (1,250 and less)				72,823
			Charged 1 (1,100) ..				..
			Leave salaries				..
			Total ..				1,01,420
A 2—Pay of establishment.			Technical staff (300 and less) ..				1,69,702
			Clerks (125 and less) ..				26,690
			Servants (19 and less) ..				10,054
			Temporary establishment ..				8,360
			Total ..				2,14,896
A-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..				51,753
			Charged				*442*
			House-rent and other allowances ..				8,046
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..				..
			Cost of passage under the Bengal Passage Rules, 1927 (Voted) ..				120
			Total ..				60,361
A 5—Other contingencies.			Customs duty on imported stores ..				29
			Machinery and equipment				1,049
			Purchase of books				1,436
			Other contingent charges				38,426
			Total ..				40,940
			Deduct—Amount on account of Rice Research Scheme transferred to the head—"Expenses out of the grant from Imperial Council of Agricultural Research"—(voted).				784
			For rounding—				
			Voted ..				..
			Charged				..
			Total A—(*b*) (1) Other Supervising Staff				**4,16,833**
			Voted ..				**4,14,594**
			Charged				*2,239*

III —Detailed Account No. 40A.—Agricultural Department—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			A—Agricultural Department—*concld.*				
			(For Chittagong Hill Tracts.)				
			(A) (*b*) (2) Other Supervising Staff				
			(Charged.)				
A-1—Pay of officers			Other gazetted officers ..				
			Total ..				
A-2—Pay of establishment.			Technical staff 1 (125 and special pay 12-8), 2 (46 and less).				3,633
			Servant 1 (15)				156
			Temporary establishment ..				14
			Total ..				3,803
A-3—Allowances, honoraria, etc.			Travelling allowance				808
			House-rent and other allowances ..				349
			Total ..				1,157
A-5—Other contingencies.			Purchase of books				..
			Other contingent charges				100
			Total ..				..
			For rounding				..
			Total A—(*b*) (2) Other Supervising Staff *(Charged)*				5,060

III.—Detailed Account No. 40B.—Experimental Farms.

	Number.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		B—EXPERIMENTAL FARMS.				
		B—(a) Experimental Farms.				
B-2—Pay of establishment.		Superintendents and Overseers (195 and less)				20,897
		Clerks (66 and less)				6,184
		Servants (13—1-5—17) ..				5,256
		Temporary establishment ..				1,046
		Total ..				**33,383**
B 3—Allowances, honoraria, etc.		Travelling allowance				1,127
		House-rent and other allowances ..				1,081
		Total ..				**2,208**
B 6—Other contingencies.		Purchase of cattle				2,112
		Feed of cattle				17,957
		Purchase of seeds, manures, implements, etc.				9,068
		Rents, rates and taxes				5,156
		Purchase of books				..
		Petty construction and repairs ..				13,097
		Other contingent charges				98,767
		Total ..				**1,47,057**
		Deduct—Amount on account of Rice Research Scheme transferred to the head—"Expenses out of the grant from Imperial Council of Agricultural Research"—(voted)				1,307
		For rounding ..				..
		Total B—(a) Experimental Farms (Voted)				**1,81,341**
		B (b) (For Chittagong Hill Tracts). *(Charged.)*				
B-2—Pay of establishment.		Superintendents and Overseers ..				102
		Temporary establishment				304
		Total ..				**406**
B-3—Allowances, honoraria, etc.		Travelling allowance				..
		House-rent and other allowances ..				26
		Total ..				**26**
B-4—Contingencies		Purchase of cattle				..
		Feed of cattle				16
		Purchase of seeds, implements, etc. ..				350
		Purchase of books				..
		Rents, rates and taxes				..
		Petty construction and repairs				400
		Other contingent charges				5,753
		Total ..				**6,549**
		For rounding ..				..
		Total B—(b) Experimental Farms *(charged)*				**6,981**
		TOTAL B—EXPERIMENTAL FARMS ..				**1,88,322**
		Voted ..				**1,81,341**
		Charged ..				*6,981*

III.—Detailed Account No. 40C.—Agricultural Experiments.

	Number.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		C—AGRICULTURAL EXPERIMENTS.				
		C (1) i—Agricultural Experiments.				
C-1—Pay of officers		Other gazetted officers (Voted) ..				9,600
		Total ..				**9,600**
C-2—Pay of establishment.		Inspectors and clerks ( ) ..				1,320
		Servants				156
		Temporary establishment				20,791
		Total ..				**22,267**
C-3—Allowances, honoraria, etc.		Travelling and other allowances ..				7,471
		Total ..				**7,471**
C-4—Other contingencies.		Purchase of books				147
		Other contingent charges				16,418
		Total ..				**16,565**
C-5—Grants-in-aid, contributions, etc.		Contributions and grants				14,500
		Deduct—Amount on account of Rice Research Scheme transferred to the head "Expenses out of the grant from the Imperial Council of Agricultural Research"				11,738
		For rounding (Voted) ..				..
		Total C (1) i—Agricultural Experiments (Voted).				**58,665**
		C (1) ii—Expenses out of the grant from the Indian Central Jute Committee.				
C-1—Pay of officers		.. .. ..				
		Total ..				..
C-2—Pay of establishment.		Temporary establishment				7,391
		Total ..				**7,391**
C-3—Allowances, honoraria, etc.		Travelling allowance				3,642
		House-rent and other allowances ..				620
		Total ..				**4,262**
C-4—Contingencies		Purchase of books				..
		Other contingent charges				2,958
		Total ..				**2,958**
C-5—Grants-in-aid, contributions, etc.		Grant for statistical analysis				..
		For rounding ..				..
		Total C (1) ii—Expenses out of the grant from the Indian Central Jute Committee (voted)				**14,611**

III.—Detailed Account No. 400.—Agricultural Experiments.

	Number.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
		C (2)—Agricultural Experiments (*Charged*).	Rs.	Rs	Rs.	Rs.
		(For Chittagong Hill Tracts.)				
C-2—Pay of establishment.		Inspectors and clerks ..				
		Servants				
		Demonstrators				
		Temporary establishment ..				
		Total				
C-3—Allowances, honoraria, etc.		Travelling allowance .. .				
		House-rent and other allowances ..				
		Total ..				
C-4—Contingencies		Purchase of books				
		Contingent charges				81
		Total ..				**81**
C-5—Grants-in-aid, contributions, etc.		Contributions and grants				
		For rounding				
		Total C (2)—Agricultural Experiments (*Charged*)				**81**
		TOTAL C—AGRICULTURAL EXPERIMENTS				**73,357**
		Voted ..				**73,276**
		Charged				**81**

III.—Detailed Account No. 40D—Agricultural Education and Research.

Number.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs	Rs.
	D—AGRICULTURAL EDUCATION AND RESEARCH.				
	D(*a*)—Agricultural Schools.				
	D-1—Pay of officers ..				3,225
	D-2—Pay of establishment				3,045
	D-3—Allowances, honoraria, etc.				197
	D-4—Other contingencies				5,994
	For rounding (Voted)				
	Total D—Agricultural Schools (Voted) ..				**12,461**

		Rs.	Rs.	Rs	Rs.
	D. (*b*)—Expenses out of the grant from the Imperial Council of Agricultural Research.				
D-1—Pay of officers	Pay of officers				6,384
	Total ..				**6,384**
D-2—Pay of establishment.	Temporary establishment				31,466
	Total ..				**31,466**
D-3—Allowances, honoraria, etc.	Travelling allowance (voted)				8,675
	House-rent and other allowances ..				258
	Total ..				**8,933**
D-4—Contingencies	Purchase of books				656
	Other contingent charges				8,863
	Total ..				**9,519**
	Add—Amount on account of Rice Research Scheme transferred from "Agricultural Experiments"				11,738
	Add—Amount on account of Rice Research Scheme transferred from—"Other Supervising Staff"				784
	Add—Amount on account of Rice Research Scheme transferred from—"Experimental Farms"				1,307
	For rounding (Voted) .. .				..
	Total D (*b*)—Expenses out of the grant from the Imperial Council of Agricultural Research (Voted)				**70,131**
	TOTAL D—AGRICULTURAL EDUCATION AND RESEARCH (Voted) ..				**82,592**

III.—Detailed Account No. 40E—Botanical and Public Gardens.

	Number.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
			Rs	Rs.	Rs.	Rs.
		E—BOTANICAL AND OTHER PUBLIC GARDENS.				
		(a) Royal Botanical and other Public Gardens.				
E-1—Pay of officers		Superintendents, Curators and Assistant Curators				
		Voted —4(680 and less) ..				29,770
		Charged—1(1,050) ..				*8,299*
		Superintendent and Assistant Superintendents of the Zoological Garden (400 and less)				9,249
		Total ..				**47,318**
E-2—Pay of establishment.		Garden staff (170 and less) ..				13,405
		Clerks and Sub-Assistant Surgeons (125 and less)				11,861
		Servants (62 and less)				6,047
		Temporary establishment				..
		Total ..				**31,313**
E-3—Allowances, honoraria, etc.		Travelling allowance—				
		Voted ..				418
		Charged ..				*82*
		House rent and other allowances—				
		Voted ..				2,088
		Charged ..				..
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..				*400*
		Total ..				**2,988**
		Carried over ..				81,619

III.—Detailed Accounts Nos. 40E—Botanical and Public Gardens and 40F—Public Exhibitions and Fairs.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	E—BOTANICAL AND OTHER PUBLIC GARDENS.	Rs.	Rs.	Rs.	Rs.
	Brought forward				81,619
E-4—Contract contingencies.	Contract contingencies				59,892
E-5—Other contingencies.	Purchase of seeds, implements, etc. ..				5,400
	Customs duty on imported stores ..				239
	Purchase of books, etc.				995
	Rents, rates and taxes				168
	Other non-contract charges				5,552
	Total ..				**12,354**
E-6—Grants-in-aid, contribution, etc.	Contribution and grants to Zoological Garden and Agri-Horticultural Society and Darjeeling Municipality				23,240
	Total (a) Royal Botanical and other Public Gardens				**1,77,105**
	Voted ..				**1,68,324**
	Charged ..				*8,781*
	(b) Birch Hill and Lebong Parks.				
	E-2—Pay of establishment—Establishment charges				630
	E-5—Other contingencies				2,000
	(b) Total ..				**2,630**
	(c) Pabna Garden.				
	E-5—Other contingencies				200
	For rounding—				
	Voted ..				..
	Charged ..				..
	TOTAL E—BOTANICAL AND OTHER PUBLIC GARDENS				**1,79,935**
	Voted ..				**1,71,154**
	Charged ..				*8,781*
	F—PUBLIC EXHIBITIONS AND FAIRS.				
F-7—Grants-in-aid, contributions, etc.	Contributions and grants and other charges (Voted)				2,182
	For rounding ..				..
	Total ..				**2,182**
	For Chittagong Hill Tracts.				
	(Charged.)				
F-7—Grants-in-aid, contributions, etc.	Contributions and grants *(Charged)* ..				*200*
	For rounding ..				..
	TOTAL F—PUBLIC EXHIBITIONS AND FAIRS				**2,382**
	Voted ..				**2,182**
	Charged ..				*200*

III.—Detailed Account No. 40G.—Special rural uplift schemes.

	Number.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		G—SPECIAL RURAL UPLIFT SCHEMES.				
G-2—*Pay of establishment.*		Temporary establishment ..				7,491
		Total ..				**7,491**
G-3—*Allowances honoraria, etc.*		Travelling allowance .. { Voted .. / *Charged* ..				4,660
		Total ..				**4,660**
		For rounding (Voted) ..				..
		TOTAL(G)—SPECIAL RURAL UPLIFT SCHEMES (Voted)				**12,151**

III—Detailed Account No. 40H—Other Charges.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	H—OTHER CHARGES.				
	H (*a*)—Divisional seed stores.				
H-2—Pay of establishment.	Clerks				
	Servants				
	Temporary establishment				
	Total ..				
H-3—Allowances, honoraria, etc.	Travelling allowance				
	House-rent and other allowances ..				
	Total ..				
H-4—Contingencies	Purchase of seeds, implements, etc. ..				1,734
	Purchase of books				..
	Rents, rates and taxes				..
	Other contingent charges				2,466
	Total ..				**4,200**
	For rounding (Voted)				
	Total H (*a*)—Divisional seed stores (voted)				**4,200**
	H (*b*)—Miscellaneous jute restriction propaganda.				
H-2—Pay of establishment.	Pay of establishment				14,929
H-3—Allowances, honoraria, etc.	Travelling allowance				6,626
H-4—Contingencies	Other contingent charges				27,649
	For rounding (Voted)				
	Total H (*b*)—Miscellaneous jute restriction propaganda (Voted)				**49,204**
	TOTAL H—OTHER CHARGES (VOTED)				**53,404**

III.—Detailed Accounts Nos. 40, I, J and K.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
I.—WORKS.					
1—Original works					9,825
2—Repairs—					
Repair of the river bank revetment at the Royal Botanic Garden, Sibpur					2,345
Other items					..
For rounding					
TOTAL I—WORKS (VOTED) ..					12,170
J—CHARGES IN ENGLAND.					
High Commissioner for India—					
J-1—Leave and deputation salaries	Voted ..				14,470
	Charged				*5,940*
J-2—Overseas pay	Voted ..				..
	Charged				*5,646*
J-3—Stores for India					1,933
J-4—Other charges					93
For rounding	Voted ..				..
	Charged				..
TOTAL J—CHARGES IN ENGLAND ..					28,082
	Voted ..				16,496
	Charged				*11,586*
K—LOSS OR GAIN BY EXCHANGE.					
(a) Loss or gain by Exchange on sterling expenditure on stores.	Voted ..				
	Charged				
(b) Loss or gain by Exchange on sterling expenditure on stores.	Voted ..				
	Charged				
TOTAL K—LOSS OR GAIN BY EXCHANGE ..					

GRANT No. 24

Charges on account of Veterinary

Head of Account:—41—Veterinary

Voted Rs. 5,90,000 *Charged Rs. 55,000*

Total Rs. 6,45,000

II—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
ABSTRACT ACCOUNT.					
A—Superintendence.					
A-1—Pay of officers	Voted ..	16,200	15,000	15,380	11,166
	Charged	*16,000*	*1,500*	*6,000*	*18,000*
A-2—Pay of establishment	Voted ..	16,200	15,000	15,008	13,289
	Charged	..	..	..	..
A-3—Allowances, honoraria, etc.	Voted ..	5,560	5,200	5,068	1,760
	Charged	*2,100*	*400*	*1,600*	*2,474*
A-4—Contingencies (Voted)		7,310	7,000	5,950	3,017
A-5—Grants-in-aid, contributions		81,000	81,000	81,000	81,000
For rounding	Voted ..	—270	..	—406	..
	Charged	*—100*	..	*+400*	..
Total A		**1,44,000**	**1,25,100**	**1,30,000**	**1,30,706**
	Voted ..	**1,26,000**	**1,23,200**	**1,22,000**	**1,10,232**
	Charged	*18,000*	*1,900*	*8,000*	*20,474*
B—Veterinary Education and Research.					
B-1—Pay of officers	Voted ..	31,720	34,000	33,000	37,920
	Charged	*19,200*	*19,200*	*19,200*	*8,160*
B-2—Pay of establishment (Voted)		31,280	27,200	29,080	27,176
B-3—Allowances, honoraria, etc.	Voted ..	3,010	3,000	3,392	2,821
	Charged	*1,460*	*2,300*	*2,220*	*1,474*
B-4—Contingencies (Voted)		73,220	53,900	60,065	60,141
For rounding	Voted ..	—230	..	+463	..
	Charged	*40*	..	*+80*	
Total B		**1,59,700**	**1,39,600**	**1,47,500**	**1,37,692**
	Voted ..	**1,39,000**	**1,18,100**	**1,26,000**	**1,28,05**
	Charged	*20,700*	*21,500*	*21,500*	*9,63*

II.—Abstract Account—*concld.*

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs	Rs.	Rs.	Rs.
C—Subordinate Establishment.				
1—Pay of establishment (Voted)	62,086	59,100	63,887	59,666
2—Allowances, honoraria, etc. (Voted)	15,613	14,600	16,904	14,156
4—Contingencies (Voted)	1,500	900	900	907
For rounding (Voted)	199	.	+ 309	..
Total C	**79,000**	**74,600**	**82,000**	**74,729**
Voted	79,000	74,600	82,000	74,729
D—Hospitals and Dispensaries.				
1—Pay of officers — Voted	14,190	13,580	13,528	12,954
1—Pay of officers — *Charged*	..	..	..	..
2—Pay of establishment — Voted	1,36,176	1,13,600	1,16,384	1,10,185
2—Pay of establishment — *Charged*	*2,750*	*2,600*	*2,700*	*1,960*
3—Allowances, honoraria, etc. — Voted	50,410	18,400	18,761	18,686
3—Allowances, honoraria, etc. — *Charged*	*1,870*	*1,700*	*2,208*	*1,586*
4—Contingencies — Voted	12,760	20,120	23,660	19,113
4—Contingencies — *Charged*	*1,580*	*1,400*	*1,270*	*1,043*
5—Grants-in-aid, contributions, etc.	600	300	600	..
For rounding — Voted	- 136	.	+ 67	..
For rounding — *Charged*			*178*	..
Total—D	**2,50,200**	**1,71,700**	**1,79,000**	**1,66,127**
Voted	**2,44,000**	**1,66,000**	**1,73,000**	**1,60,938**
Charged	*6,200*	*5,700*	*6,000*	*5,189*
—Breeding Operations	..	.	..	..
—Prizes	**1,000**	**1,000**	**1,000**	**994**
—Other charges	..	.	..	
—Works (Voted)	..	..	..	
—Charges in England	.	..	..	
High Commissioner for India.				
1—Leave salaries and deputation pay — Voted	..	..	..	..
1—Leave salaries and deputation pay — *Charged*	..	*11,000*	*11,720*	*13,800*
2—Sterling Overseas pay — Voted	..	..	..	..
2—Sterling Overseas pay — *Charged*	*9,600*	*6,300*	*6,400*	*6,840*
3—Stores for India — Voted	720	700	720	762
3—Stores for India — *Charged*	..	..	.	
4—Other charges (Voted)	..	..	..	
For rounding — Voted	- 20	..	+ 280	
For rounding — *Charged*	*+ 400*	..	*+ 180*	
Total I	**10,700**	**18,000**	**19,500**	**21,402**
Voted	**700**	**700**	**1,000**	**762**
Charged	*10,000*	*17,300*	*18,500*	*20,640*
J—Loss or gain by exchange — Voted	..	..	..	—4
J—Loss or gain by exchange — *Charged*	..	..	..	*—107*
For rounding — Voted	+ 300	..	..	
For rounding — *Charged*	*+ 100*	..	..	
Total Grant No. 24	**6,45,000**	**5,30,000**	**5,59,000**	**5,31,539**
Voted	**5,90,000**	**4,83,600**	**5,05,000**	**4,75,709**
Charged	*55,000*	*46,400*	*54,000*	*55,830*

III—Detailed Account No. 41A.—Superintendence.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			A—Superintendence.				
A-1—Pay of officers	5	5	Superintendent, Director and Assistant Directors. Voted .. 4 (570 and less)	16,200	15,000	15,380	11,166
			Charged 1 (1,500)	*16,000*	*1,500*	*6,000*	*18,000*
			Total ..	32,200	16,500	21,380	29,166
A-2—Pay of establishment.	18	18	Clerks (200 and less) ..	14,000	11,500	13,040	11,64
	11	11	Servants (22 and less) ..	2,000	1,500	1,768	1,32
			Temporary establishment ..	200	2,000	200	32
			Total ..	16,200	15,000	15,008	13,28
A-3—Allowances, honoraria, etc.			Travelling allowance .. .. Voted ..	5,300	5,000	4,840	1,71
			Charged	*1,500*	*400*	*1,200*	*1,59*
			House-rent and other allowances Voted ..	260	200	228	4
			Charged	*600*	..	*400*	*30*
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..	*851*
			Total ..	7,660	5,600	6,668	4,234
A-4—Contingencies			Purchase of books	850	500	850	246
			Rents, rates and taxes	3,010	1,200	440	..
			Other contingent charges	3,450	5,300	4,660	2,771
			Total ..	7,310	7,000	5,950	3,017
A-5—Grants-in-aid, contributions, etc.			Grant to C. S. P. C. A.	81,000	81,000	81,000	81,000
			Total ..	1,44,370	1,25,100	1,30,006	1,30,706
			For rounding Voted ..	−270	..	−406	..
			Charged	*−100*	..	*+400*	..
			Total A—Superintendence ..	**1,44,000**	**1,25,100**	**1,30,000**	**1,30,706**
			Voted ..	**1,28,000**	**1,23,200**	**1,22,000**	**1,10,232**
			Charged	*16,000*	*1,900*	*8,000*	*20,474*

DETAILED ACCOUNT No. 41B—VETERINARY EDUCATION AND RESEARCH.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			B—Veterinary Education and Research.				
—*Pay of officers*	8	8	Principal and other teaching staff. Voted (750 and less)	31,720	34,000	33,000	37,920
			Charged (1,250—1,500 and special pay 100).	*19,200*	*19,200*	*19,200*	*8,160*
			Total ..	50,920	53,200	52,200	46,080
—*Pay of establishment.*	13	13	Technical staff (80 and less) ..	10,880	7,600	7,500	6,443
	12	12	Clerks (200 and less)	12,250	11,400	13,380	12,605
	18	18	Servants (19 and less) ..	3,950	4,000	4,000	3,974
	9	9	Constables	4,200	4,200	4,200	4,154
			Total .. .	31,280	27,200	29,080	27,176
—*Allowances, honoraria, etc.*			Travelling allowances Voted .	670	1,000	1,300	939
			Charged	*960*	*1,500*	*1,470*	*724*
			House-rent and other allowances Voted	2,340	2,000	2,092	1,882
			Charged	*500*	*800*	*750*	*750*
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..				
			Total ..	4,470	5,300	5,612	4,295
—*Contingencies.*			Medical and surgical requisites	5,000	4,000	5,309	4,903
			Purchase and keep of cattle	6,200	6,000	9,777	5,883
			Stipends and prizes	15,640	1,400	1,400	1,346
			Custom's duty on imported stores ..	200	200	200	..
			Purchase of books, etc. ..	600	600	600	590
			Rents, rates and taxes	9,580	9,500	9,576	9,575
			Other contingent charges	36,000	32,200	33,212	37,844
			Total ..	73,220	53,900	60,065	60,141
			For rounding .. Voted ..	−230	..	+463	..
			Charged	*+40*	..	*+80*	..
			Total B—Veterinary Education and Research	**1,59,700**	**1,39,600**	**1,47,500**	**1,37,892**
			Voted ..	**1,39,000**	**1,18,100**	**1,26,000**	**1,28,958**
			Charged	*20,700*	*21,500*	*21,500*	*9,634*

III—Detailed Account No. 41C—Subordinate Establishment.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			C—Subordinate Establishment.				
			(i) Glanders and College Staff.				
C-2—Pay of establishment.	10	10	Veterinary and Court Inspectors for College (225 and less) ..	22,800	22,800	19,490	21,444
	4	4	Veterinary Assistants, and Junior Hospital Surgeons for College (100 and less)	1,800	1,600	3,360	1,318
			Veterinary Assistants (Leave Reserve)				
			Total ..	24,600	24,400	22,850	22,762
C-3—Allowances, honoraria, etc.			Travelling allowance	200	120	200	144
			House-rent and other allowances ..	480	480	480	480
			Total ..	680	600	680	624
			For rounding (Voted) ..	−280	..	+470	..
			Total (i)—Glanders and College Staff ..	25,000	25,000	24,000	23,386
			(ii) Other Establishment.				
C-2—Pay of establishment.	8	8	Veterinary Inspectors (225 and less)	17,200	17,200	18,453	19,830
	24	24	Veterinary Assistants and Junior Hospital Surgeons (90 and less)	15,310	13,100	18,000	12,834
	20	20	Servants (16 and less) ..	3,300	2,900	3,108	2,764
			Temporary Establishment ..	1,676	1,500	1,476	1,476
			Total ..	37,486	34,700	41,037	36,904
C-3—Allowances, honoraria, etc.			Travelling allowance	11,633	11,000	12,440	10,486
			House-rent and other allowances ..	3,300	3,000	3,784	3,046
			Total ..	14,933	14,000	16,224	13,532
C-4—Contingencies			Purchase of books	..	..	..	..
			Rents, rates and taxes	700	700	700	628
			Other contingent charges	800	200	200	279
			Total ..	1,500	900	900	907
			For rounding (Voted) ..	+81	..	−161	
			Total (ii)—Other Establishment (Voted) ..	54,000	49,600	58,000	51,343
			Total C—Subordinate Establishment (Voted)	79,000	74,600	82,000	74,729

III—Detailed Account No. 41D—Hospitals and Dispensaries.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			D—Hospitals and Dispensaries.				
			(*a*) Hospitals and Dispensaries				
D-1—*Pay of officers*	1	1	Superintendent, Veterinary Vaccine Section (Voted) (575 and special pay at Rs. 100 per month) ..	8,700	8,400	8,350	8,075
			Total	8,700	8,400	8,350	8,075
D-2—*Pay of establishment.*	125	125	Veterinary Inspectors and Assistants (110 and less) .	1,15,890	1,10,100	1,12,270	1,07,193
	1	1	Clerk, etc. .	760	500	735	546
		1	Compounder .. .	240			..
	7	7	Servants 1 (15), 1 (14), 2 (13) .	13,830	1,200	1,223	1,090
			Temporary establishment ..	1,700	1,000	1,400	600
			Total	1,35,420	1,12,800	1,15,628	1,09,429
D-3—*Allowances, honoraria, etc.*			Travelling allowances .. .	32,652	1,700	1,700	2,164
			House-rent and other allowances .	15,028	14,000	14,332	13,813
			Total	47,680	15,700	16,032	15,977
D-4—*Contingencies*			Medical and surgical requisites and other charges . .	25,760	15,000	17,290	14,616
			Purchase of books				
			Other contingent charges	16,880	5,000	6,250	4,378
			Total .	42,640	20,000	23,540	18,994
D-5—*Grants-in-aid, contributions, etc.*			Grants-in-aid, etc .. .	600	300	600	
			For rounding (Voted) ..	40	..	150	..
			Total (*a*)—Hospitals and Dispensaries (Voted)	**2,35,000**	**1,57,200**	**1,64,000**	**1,52,475**
			(*b*) Expenses out of the grant from the Imperial Council of Agricultural Research.				
D-1—Pay of officers				5,490	5,180	5,178	4,879
D-2—Pay of establishment				756	800	756	756
D-3—Allowances, honoraria, etc.				2,730	2,700	2,729	2,709
D-4—Contingencies				120	120	120	119
			For rounding ..	96	.	217	..
			Total (b) (Voted) ..	**9,000**	**8,800**	**9,000**	**8,463**
			Total D—Hospitals and Dispensaries (Voted) ..	**2,44,000**	**1,66,000**	**1,73,000**	**1,60,938**

III— Detailed Account No. 41D—Hospitals and Dispensaries —*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(c) *For Chittagong Hill Tracts.*				
			(*Charged.*)				
D-2—Pay of establishment.	3	3	Veterinary Inspector and Assistants (90 and less).	*2,200*	*2,100*	*2,200*	*1,605*
	3	3	Servants (17)	*550*	*500*	*500*	*355*
			Total ..	*2,750*	*2,600*	*2,700*	*1,960*
D-3—Allowances, honoraria, etc.			Travelling allowance	*1,520*	*1,300*	*1,580*	*1,323*
			House-rent and other allowances ..	*350*	*400*	*628*	*263*
			Total ..	*1,870*	*1,700*	*2,208*	*1,586*
D-4—Contingencies			Medical and surgical requisites ..	*1,080*	*1,000*	*1,000*	*1,101*
			Purchase of books	..	..	..	..
			Other contingent charges	*500*	*400*	*270*	*542*
			Total ..	*1,580*	*1,400*	*1,270*	*1,643*
			For rounding (*Charged*)	..	..	*—178*	..
			Total (D) Hospitals and Dispensaries (*Charged*)	**6,200**	**5,700**	**6,000**	**5,189**
			Total (D) Hospitals and Dispensaries ..	**2,50,200**	**1,71,700**	**1,79,000**	**1,66,127**
			Voted ..	**2,44,000**	**1,66,000**	**1,73,000**	**1,60,938**
			Charged ..	*6,200*	*5,700*	*6,000*	*5,189*

III—Detailed Accounts Nos. 41I and J.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
I—Charges in England.		Rs.	Rs.	Rs.	Rs.
Leave and Deputation salaries	Voted	..	..	..	..
	Charged	..	*11,000*	*11,920*	*13,800*
Sterling Overseas pay	Voted	..	..	..	..
	Charged	*9,600*	*6,300*	*6,400*	*6,840*
Stores for India	Voted	720	700	720	762
	Charged	..	..	..	..
Other charges		..	..	..	..
For rounding	Voted	−20	..	+280	..
	Charged	*+400*	..	*+180*	..
Total I		10,700	18,000	19,500	21,402
	Voted	700	700	1,000	762
	Charged	*10,000*	*17,300*	*18,500*	*20,640*
J—Loss or gain by Exchange.					
Details.					
(a) Loss or gain by Exchange on sterling expenditure on stores.	Voted	..	..	..	−4
	Charged	..	..	..	..
(b) Loss or gain by Exchange on English Transactions other than stores.	Voted	..	..	..	..
	Charged	.	..	..	*−107*
Total J	**Voted**	..	..	..	..
	Charged	..	..	..	*−111*

GRANT No. 25

Charges on account of Co-operative Credit

(Head of Account:—42—Co-operation)

Voted Rs. 15,33,000 *Charged Rs. 16,000*

Total Rs. 15,49,000

II—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Superintendence.					
A-1—Pay of officers	Voted ..	1,38,100	91,000	1,23,000	79,796
	Charged	*10,900*	*7,000*	*8,980*	..
A-2—Pay of establishment		7,76,050	6,50,950	7,51,956	5,92,579
A-3—Allowances, honoraria, etc. ..	Voted ..	2,15,268	1,81,450	2,01,332	1,40,669
	Charged	*3,600*	*2,600*	*2,000*	..
A-4—Other contingencies		51,192	36,500	44,560	33,075
For rounding	Voted ..	..	..	+152	..
	Charged	..	..	*+20*	..
Total ..		11,95,110	9,69,500	11,32,000	8,46,119
Voted ..		11,80,610	9,59,900	11,21,000	8,46,119
Charged		*14,500*	*9,600*	*11,000*	..
For Chittagong Hill Tracts.					
For rounding (*Charged*) ..					
Total Chittagong Hill Tracts		..	..	..	..
Total A—Superintendence ..	Voted ..	11,80,610	9,59,900	11,21,000	8,46,119
	Charged	*14,500*	*9,600*	*11,000*	..
B—Grants-in-aid	Voted ..	2,24,600	2,53,500	2,11,100	2,10,687
	Charged	..	..	..	..
B—Grants in-aid (charged) for Chittagong Hill Tracts		..	..	..	..
C—Other charges (Voted)		..	1,12,600	1,30,490	1,04,678
C—Other charges (charged) for Chittagong Hill Tracts ..		..	*400*	..	..
D—Charges in England		..	..	..	..
E—Loss or gain by exchange		..	..	..	..
For rounding ..	Voted ..	..	..	+500	..
	Charged	..	..	..	..

II.—Abstract Account—*concld.*

Heads	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
ABSTRACT ACCOUNT.	Rs.	Rs.	Rs.	Rs.
C—Other charges (Voted)—				
C (1)—Expenses out of the grant from Central Government for economic development and improvement of rural areas—Co-operative Training and Education.				
C (1)-1—Pay of officers	2,950			
C (1)-2—Pay of establishment ..	28,960			
C (1)-3—Allowances, honoraria, etc.	3,300			
C (1)-4—Contingencies ..	9,190			
For rounding (Voted) ..				
Total C (1)—Voted ..	44,400			
C (2)—Other expenditure—				
C (2)-1—Pay of officers	3,000			
C (2)-2—Pay of establishment ..	22,810			
C (2)-3—Allowances, honoraria, etc.	9,010			
C (2)-4—Contingencies ..	2,430			
C (2)-5—Grants-in-aid, contributions, etc.	30,480			
For rounding (Voted)	+ 270			
Total C (2)—Voted	77,000			
For Chittagong Hill Tracts (Charged)				
C (2)-2—Pay of establishment ..				
C (2)-3—Allowances, honoraria, etc. ..				
C (2)-4—Contingencies ..				
Total C (2)—*Charged*				
Total C(2)	77,000			
Voted	77,000			
Charged				
Total C	1,21,400			
Voted	1,21,400			
Charged	..			
D—Charges in England	6,120			
For Chittagong Hill Tracts.				
C—Other charges (*Charged*)	*1,268*			
D—Charges in England	..			
E—Loss or gain by exchange				
For rounding .. **Voted**	+ 270			
For rounding .. *Charged*	*+232*			
TOTAL Grant No. 25. ..	**15,49,000**	**13,36,000**	**14,74,000**	**11,61,484**
Voted	15,33,000	13,26,000	14,63,000	11,61,484
Charged	*16,000*	*10,000*	*11,000*	..

III.—Detailed Account No. 42A.—Superintendence.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			A—Superintendence—*contd.*				
A-1—Pay of officers	1	1	Registrar (Voted) (1,100—100-2—1,300).	15,600	16,000	15,600	15,600
	20	20	Other gazetted officers { Voted ..	1,16,000	75,000	97,100	64,196
			Charged	*10,900*	*7,000*	*8,980*	..
			Temporary officers (Voted) ..	..	..	..	..
			Lump provision for deputation of two officers of the Co operative Department to Denmark and other countries to study the practical working of the Co operative movement.	..	..	6,000	..
			Leave salaries	6,500	..	4,300	..
			Total ..	1,49,000	98,000	1,31,980	79,796
A-2—Pay of establishment.	395	395	Inspectors and Auditors (400 and less).	5,76,000	4,84,750	5,61,800	4,37,990
	73	73	Clerks (300 and less)	73,500	64,000	67,320	55,596
	461	461	Servants	70,000	61,000	69,496	52,455
			Boat and steam-launch establishment ..	1,990	3,200	3,800	3,585
			Temporary establishment	54,560	38,000	47,000	42,988
			Leave salaries	..	..	2,540	..
			Deduct—Emergency deduction from pay ..	..	..	..	35
			Total ..	7,76,050	6,50,950	7,51,956	5,92,579
A-3—Allowances, honoraria, etc.			Travelling allowance { Voted ..	2,14,200	1,80,000	1,99,832	1,39,406
			Charged	*3,600*	*2,600*	*2,000*	..
			Hill allowance	..	..	..	..
			House-rent and other allowances ..	1,068	1,450	1,500	1,263
			Total ..	2,18,868	1,84,050	2,03,332	1,40,669
			Carried over ..	11,43,918	9,33,000	10,87,268	8,13,044

III—Detailed Accounts Nos. 42A, B and C—Superintendence.

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A—Superintendence—*concld.*				
Brought forward ..	11,43,918	9,33,000	10,87,268	8,13,044
A-4—Contingencies.				
Purchase of books, etc.	400	400	400	399
Rents, rates and taxes	8,400	4,700	7,200	1,840
Other contingent charges	42,392	31,400	36,960	30,836
Total ..	51,192	36,500	44,560	33,075
For rounding .. Voted			+ 152	..
For rounding .. *Charged*			+ 20	..
Total A—Superintendence ..	11,95,110	9,69,500	11,32,000	8,46,119
Voted ..	11,80,610	9,59,900	11,21,000	8,46,119
Charged ..	*14,500*	*9,600*	*11,000*	..
For Chittagong Hill Tracts ..	..	..	..	..
B—Grants-in-aid.				
Grants to co-operative societies .. .. Voted ..	2,24,600	2,53,500	2,11,100	2,10,687
Grants to co-operative societies .. .. *Charged*	..	..		..
Total ..	2,24,600	2,53,500	2,11,100	2,10,687
For Chittagong Hill Tracts ..	..	..	..	..

Detailed Account No. 42 C—Other Charges.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C—Other charges.				
C(1)—Expenses out of the grant from Central Government for economic development and improvement of rural areas :—Co-operative Training and Education—				
C(1)-1—Pay of officers	2,950	11,800	2,950	
C(1)-2—Pay of establishment ..	28,960	23,900	30,183	
C(1)-3—Allowances, honoraria, etc. ..	3,300	1,000	17,420	
C(1)-4—Contingencies	9,190	8,300	7,404	
For rounding (voted)	..	..	+43	
Total C(1)—Expenses out of the grant from Central Government for economic development and improvement of rural areas (voted).	44,400	45,000	58,000	
C(2)—Other expenditure.				
(*i*) Expenditure in connection with the schemes for the development of handloom industry—				
C(2)-1—Pay of officers	3,000	2,480	3,000	..
C(2)-2—Pay of establishment ..	17,510	16,200	20,700	16,620
C(2)-3—Allowances, honoraria, etc. ..	7,570	7,030	7,600	4,044
C(2)-4—Contingencies	1,950	1,900	6,400	799
C(2)-5—Grants-in-aid, contribution, etc.	36,700	34,990	25,000	83,215
For rounding (voted)	+270	..	+300	..
Total (*i*)—Expenditure in connection with the schemes for the development of handloom industry (voted).	67,000	62,600	63,000	1,04,678

DETAILED ACCOUNT No. 42 C—OTHER CHARGES.—*concld.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C—Other charges.				
(*vi*) Expenses out of the Government of India's grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers—				
C(2)-1—Pay of officers	..			
C(2)-2—Pay of establishment ..	5,300	2,200	4,862	
C(2)-3—Allowances, honoraria, etc. ..	1,440	600	1,320	
C(2)-4—Contingencies	480	200	440	
C(2)-5—Grants-in-aid	2,780	2,000	2,776	
For rounding (voted)	..		+2	
Total (*vi*)—Expenses out of the Government of India's grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers (voted).	10,000	5,000	9,400	
TOTAL C(2)—OTHER EXPENDITURE ..	77,000	67,600	72,400	1,04,678
TOTAL C—OTHER CHARGES (voted) ..	1,21,400	1,12,600	1,30,400	1,04,678
C—OTHER CHARGES (*charged*) (for Chittagong Hill Tracts).				
Scheme for the Establishment of a Sale and Credit Society in the Chittagong Hill Tracts.				
Pay of establishment—Temporary Establishment	*720*	*240*		
Allowances, etc.	*548*	*160*		
Total C—Other Charges (*charged*) ..	*1,268*	*400*		

III—Detailed Accounts Nos. 42A, B, C, D and F.—Superintendence.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
D—Charges in England.					
Leave and deputation salaries	Voted ..	6,120	..	..	
	Charged	..	..	..	
Overseas pay	Voted ..				
	Charged				
Cost of stores					
Other charges					
For rounding	Voted	..			
	Charged	..			
Total	Voted ..	6,120	..	..	
	Charged	..	..	..	
E—Loss or gain by exchange.					
(*a*) Loss or gain by exchange on sterling expenditure on stores	Voted ..				
	Charged				
(*b*) Loss or gain by exchange on English transactions other than stores.	Voted ..				
	Charged				
Total	Voted				
	Charged				

GRANT No. 26

Industries—Industries

(Head of Account:—43—Industries—Industries)

Voted Rs. 16,18,000 · ***Charged Rs. 1,000***

Total Rs. 16,19,000

II—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
A—INDUSTRIES.		Rs.	Rs	Rs.	Rs.
A-1—Pay of officers	Voted	3,31,665	2,24,950	4,52,574	2,21,433
	Charged			..	*5,153*
A-2—Pay of establishment	Voted	4,39,476	3,57,020	4,95,017	2,99,461
	Charged			.	..
A-3—Allowances, honoraria, etc.	Voted	63,251	49,620	44,958	40,682
	Charged		.	..	
A-4—Contract contingencies	Voted	7,600	10,600	10,492	7,739
	Charged	.			
A-5—Other contingencies	Voted	3,47,764	3,52,610	2,28,792	2,68,364
	Charged				..
A-6—Scholarships	Voted	54,500	45,800	45,100	41,714
	Charged		..	..	..
A-7—Grants-in-aid	Voted	3,31,500	2,58,500	2,58,350	2,32,234
	Charged				*50*
A-8—Miscellaneous	Voted	13,900	13,800	13,600	13,185
	Charged	*1,000*	*1,000*	*1,000*	*761*
A-9—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. (Voted)			.	.	
A-10—Expenses out of the grant from Central Government for economic development and improvement of rural areas—					
Establishment of coir spinning and weaving demonstration centres (1st grant scheme)			.	.	.
For rounding	Voted	+44		−883	.
	Charged	.		..	.
Total A—Industries		**15,90,700**	**13,13,900**	**15,49,000**	**11,30,776**
	Voted	**15,89,700**	**13,12,900**	**15,48,000**	**11,24,812**
	Charged	*1,000*	*1,000*	*1,000*	*5,964*

II—Abstract Account No. 43A.—Industries—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B—CINCHONA PLANTATIONS.					
B-1—Pay of officers	Voted ..	..	..	..	29,864
	Charged ..	..	..	..	*21,481*
B-2—Pay of establishment	Voted ..	..	..	..	22,877
	Charged ..	..	..	..	..
B-3—Allowances, honoraria, etc.	Voted ..	..	..	..	4,884
	Charged ..	..	..	..	*6,507*
B-4—Contingencies	Voted ..	..	..	..	3,46,672
	Charged ..		..	..	..
B-5—*Add*—Establishment charges payable to other Governments, etc.		..	..	..	..
For rounding	Voted ..	..	.	..	.
	Charged ..	..	..	..	.
Total B—Cinchona Plantations ..		..	..	..	**4,31,285**
	Voted ..	..	..	..	**4,03,297**
	Charged ..	..	..	..	*27,988*
C—FISHERIES.					
C-1—Pay of officers	Voted ..	..	6,500	6,300	2,178
	Charged ..	..	..	..	
C-2—Pay of establishment	Voted ..	..	1,044	1,044	348
	Charged ..	..	..	..	
C-3—Allowances, honoraria, etc.	Voted ..	..	1,656	1,656	1,866
	Charged ..	..	..	..	
C-4—Contingencies	Voted ..	..	800	1,125	757
	Charged ..	..	..	..	
For rounding ..	Voted ..	..	..	—125	
	Charged ..	.	..	.	..
Total C—Fisheries		..	**10,000**	**10,000**	**5,149**
D—Works		**16,391**	..	**2,950**	**19,078**
E—Charges in England	**Voted** ..	**11,613**	**3,100**	**200**	**3,258**
	Charged ..	..	..	..	*15,879*
F—Loss or gain by exchange	**Voted** ..	..	..	..	**—17**
	Charged ..	..	..	..	*—82*
For rounding ..	**Voted** ..	**+296**	..	**—150**	
	Charged ..	..	..	..	.
Total Grant No. 26 ..		**16,19,000**	**13,27,000**	**15,62,000**	**16,05,326**
	Voted ..	**16,18,000**	**13,26,000**	**15,61,000**	**15,55,577**
	Charged ..	*1,000*	*1,000*	*1,000*	*49,749*

III.—Detailed Account No. 43A—Industries.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES.					
Summary.					
(1) Direction	**Voted** ..	**1,42,000**	**1,34,900**	**1,37,000**	**1,24,585**
	Charged	..	..	..	*5,153*
(2) Industrial Education	**Voted** ..	**7,40,800**	**6,18,400**	**7,79,000**	**5,56,707**
	Charged	*1,000*	*1,000*	*1,000*	*761*
(3) Industrial development	**Voted** ..	**7,06,900**	**5,59,600**	**6,32,000**	**4,43,540**
	Charged	..	..	..	*50*
For rounding ..	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
Total—Industries		**15,90,700**	**13,13,900**	**15,49,000**	**11,30,776**
	Voted ..	**15,89,700**	**13,12,900**	**15,48,000**	**11,24,812**
	Charged	*1,000*	*1,000*	*1,000*	*5,964*

III.—Detailed Account No. 43A—Industries.—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(1) DIRECTION.				
A-1—Pay of officers	4	4	Director and other gazetted officers—				
			Voted 1 (1,500), 1 (700), 1 (1,000), 1 (175),	46,500	42,800	42,300	37,955
			Charged	..	..	..	5,153
			Total ..	46,500	42,800	42,300	43,108
A-2—Pay of establishment.	..		Techincal staff	..	..	2,000	
	42	42	Clerks (350 and less)	59,700	59,100	62,500	57,761
	15	15	Servants (19 and less) ..	4,212	3,000	3,100	3,035
	..		Temporary establishment ..	5,000	2,700	1,528	..
			Total ..	68,912	64,800	69,128	60,796
A-3—Allowances, honoraria, etc.			Travelling allowances .. Voted ..	8,500	9,000	7,500	6,937
			Charged	..	..	..	.
			House-rent and other allowances Voted ..	200	400	392	154
			Charged	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..	..
			Total ..	8,700	9,400	7,892	7,091
A-4—Contingencies			Customs duty on imported stores ..	..	..	..	..
			Purchase of books, etc.	1,500	1,500	1,500	1,499
			Rents, rates and taxes	10,400	10,400	10,400	10,349
			Other contingent charges	6,000	6,000	6,000	6,875
			Total ..	17,900	17,900	17,900	18,723
			For rounding Voted ..	−12	..	−220	..
			Charged	..	..	..	.
			**Total—Direction .. .. ..

III.—Detailed Account No. 43A—Industries—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(2) INDUSTRIAL EDUCATION.				
			(a) Inspection.				
			Inspector of Technical Schools and of Industries.				
A-1—Pay of officers	1	1	Inspector 1 (1,250)	10,630	13,100	15,000	15,000
			Total pay of officers ..	10,630	13,100	15,000	15,000
A-2—Pay of establishment.			Clerks	..	..	..	
			Servants	..	..	..	
			Temporary establishment ..	..		..	
			Total ..	..	..	..	
A-3—Allowances, honoraria, etc.			Travelling allowances	1,500	1,500	1,500	1,796
			House-rent and other allowances ..	..	..	..	..
			Total ..	1,500	1,500	1,500	1,796
A-4—Contract contingencies.				..	..	..	..
A-5—Other contingencies.			Purchase of books, etc.	..	..	..	..
			Rents, rates and taxes	..	..	..	..
			Other non-contract charges	..	..	..	..
			Total ..	..	..	..	..
			For rounding ..	+70	..	..	..
			Total—(a) Inspection ..	**12,200**	**14,600**	**16,500**	**16,796**

III. —Detailed Account No. 43A—Industries—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			INDUSTRIAL EDUCATION— *continued.*				
			(b) Technical and Industrial Schools.				
A-1—Pay of officers	159	177	Principal and other teaching staff (350—900), (350 and less) ..	1,52,185	1,34,400	1,34,620	1,34,341
			Lump provisions for—				
			Reorganisation of the Bengal Tanning Institute.	..	..	24,614	
			Extension of the existing cotton-weaving power-driven plant at the Government Weaving Institute, Serampore.	..	..	17,988	
			Establishment of two peripatetic weaving schools in the districts of Bogra and Tippera.	..	..	6,880	
			Extension of Dye House at the Government Weaving Institute, Serampore.	..	..	62,800	
			Establishment of a research section in the Dyeing Department of the Government Weaving Institute, Serampore.	..	..	2,833	
			Reorganisation of the Silk Technological Institute at Berhampore.	61,000	..	61,000	
			Establishment of one model jute-weaving school.	..	..	3,839	
			Installation of a power-driven jute-weaving plant at the Government Weaving Institute, Serampore.	24,500	..	45,200	
			Total ..	2,37,685	1,34,400	3,59,774	1,34,341
A-2—Pay of establishment.	2	4	Pupil teachers (30)	840	4,300	2,940	648
	11	16	Clerks (120 and less)	9,042	8,300	8,000	8,485
	56	65	Servants (17 and less)	8,944	8,100	7,832	6,907
	8		Temporary establishment ..	15,704	6,000	3,024	..
			Total ..	34,530	26,700	21,796	16,040
A-3—Allowances, honoraria, etc.			Travelling allowances	6,370	4,600	4,190	4,171
			House-rent and other allowances ..	100	100	100	96
			Total ..	6,470	4,700	4,290	4,267

III.—Detailed Account No. 43A—Industries—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	INDUSTRIAL EDUCATION—*contd.*	Rs.	Rs.	Rs.	Rs.
	(b) Technical and Industrial Schools.				
A-4—Contract contingencies.	Contract contingencies	7,600	10,600	10,492	7,739
A-5—Other contingencies.	Contributions and grants	..	..	..	..
	Contributions to schools for Durbar Day ..	..	..	..	..
	Grants to athletic clubs	400	400	400	397
	Prizes	200	200	150	148
	Purchase and repairs of appliances ..	33,410	1,00,900	21,138	48,092
	Customs duty on imported stores ..	..	..	..	382
	Purchase of raw materials	4,200	2,100	2,200	..
	Purchase of books, etc.	400	400	400	380
	Rents, rates and taxes	8,900	8,400	8,660	7,111
	Other contingent charges	19,675	13,000	12,065	12,239
	Total ..	67,191	1,25,400	45,013	68,749
A-9—Deduct—Establishment charges recoverable from other Governments, Departments, etc.	Amount recoverable from the Government of India on account of grant for Hand-loom Weaving Industry	..	..	..	.
	For rounding ..	+ 24	..	− 365	.
	Total—(b) Technical and Industrial Schools	**3,53,500**	**3,01,800**	**4,41,000**	**2,31,138**
	(c) Rural Reconstruction.				
A-7—Grants-in-aid—					
	Grants for purchase of machinery to Educational Institutions for—				
	Boys	10,000	..	..	..
	Girls	2,000	..	..	..
	Grants for Industrial Schemes of Rural Reconstruction ..	4,000	..	..	..
	Total ..	16,000	.	..	..
	(d) Expenditure in connection with the development of hand-loom industries.				
	A-1—Pay of officers	..	..	..	
	A-2—Pay of establishment	14,500	14,400	14,500	9,405
	A-3—Allowances, honoraria	1,600	1,400	2,200	796
	A-5—Contingencies	5,200	5,900	5,700	19,981
	A-7—Grants-in-aid, contributions, etc.	..	.	..	
	For rounding	..	..	.	
	Total (c)—(Voted)	**21,300**	**21,700**	**22,400**	**30,182**
	A-8—(e) Scholarships.				
	In Industrial Schools	Voted .. 52,453	44,000	43,560	39,665
		Charged	..	..	
	In other Special Schools	Voted .. 2,040	1,800	1,540	2,049
		Charged	..	..	..
	For rounding ..	Voted .. + 7	..	..	.
		Charged	..	..	.
	Total (e)—Scholarships	**Voted** .. 54,500	45,800	45,100	41,714
		Charged	..	..	..

III.—Detailed Account No. 43A—Industries—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIAL EDUCATION—*concld.*					
A-7—(f) Grants-in-aid.					
Maintenance grants	Voted ..	2,11,400	2,04,400	2,04,400	1,94,743
	Charged ..	..	..	..	..
Buildings, furniture and equipment grants	Voted ..	58,000	8,000	8,000	7,951
	Charged ..	..	..	..	..
Other grants	Voted ..	..	..	21,000	21,000
	Charged ..	..	..	..	..
For rounding ..	Voted ..	..	..	..	..
	Charged ..	..	..	..	..
Total (f)—Grants-in-aid	**Voted** ..	**2,69,400**	**2,12,400**	**2,33,400**	**2,23,694**
	Charged ..	..	..	..	.
A-8—(g) Miscellaneous.					
Examination charges	Voted ..	11,200	11,100	11,200	11,031
	Charged ..	*700*	*1,000*	*700*	*761*
Mining instruction in coal-fields ..	Voted ..	800	800	880	680
	Charged ..	..	..	..	
Other items :—					
Allowance to medical officers for attending boardings, hostels, etc.		..	1,900	1,500	1,474
Pay of officers		480	..	..	..
Pay of establishment		1,290	..	..	..
Allowances, honoraria, etc.		..	..	..	..
Contingencies		130	..	..	..
For rounding ..	Voted ..	..	..	+20	..
	Charged ..	*+300*	..	*+300*	..
Total (g)—Miscellaneous ..		**14,900**	**14,800**	**14,600**	**13,946**
	Voted ..	**13,900**	**13,800**	**13,600**	**13,185**
	Charged ..	*1,000*	*1,000*	*1,000*	*761*
A-10. Expenses out of the grant from the Central Government for Economic Development and improvement of rural areas.—Establishment of coir spinning and weaving demonstration centres (1st grant scheme).					
A-1—Pay of officers		..	..	..	
A-2—Pay of establishment		..	6,800	5,200	
A-3—Allowances, honoraria, etc.		..	500	500	
A-4—Contingencies		..	1,000	..	
A-5—Grants-in-aid, contribution, etc.		..	..	1,300	
For rounding		..	..	..	
Total (voted)		..	**8,300**	**7,000**	..
Total Industrial Education		**7,41,800**	**6,19,400**	**7,80,000**	**5,57,468**
	Voted ..	**7,40,800**	**6,18,400**	**7,79,000**	**5,56,707**
	Charged ..	*1,000*	*1,000*	*1,000*	*761*

III.—Detailed Account No. 43A.—Industries—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			INDUSTRIAL DEVELOPMENT.	Rs.	Rs.	Rs.	Rs.
			(*Details.*)				
			(a) Industrial Development.				
A-1—Pay of officers	1	2	Superintendent (750) and other officer 1 (500).	15,000	10,650	9,000	9,000
			Total pay of officers ..	15,000	10,650	9,000	9,000
A-2—Pay of establishment.	8	8	Technical staff 1 (150—400), 3(100—200), 3 (35), 1 (25) ..	18,210	14,400	12,920	11,043
	5	5	Clerks (40—85)	6,160	5,000	5,100	5,062
	10	10	Servants (35 and less)	1,704	1,700	1,700	1,661
			Temporary establishment ..	1,74,508	1,36,420	1,17,826	1,91,134
			Lump provisions for—				
			Scheme for the establishment of Scientific Advisory Council	..	..	5,000	..
			Continuance of the four cor spinning and weaving demonstration parties	..	..	21,720	..
			Industrial and Commercial Museum ..	..	..	50,000	..
			Moving exhibitions	..	..	25,000	..
			Scheme for Industrial Survey . ..	..	..	20,000	..
			Increased grant for exhibitions—				
			(*a*) Within Bengal . .	..	..	5,000	..
			(*b*) Outside Bengal	..	..	6,000	..
			Provincial organisation for the purchase of stores.	18,000	..	18,000	
			Total pay of establishment ..	2,18,582	1,57,220	2,01,266	1,36,900
A-3—Allowances, honoraria, etc.			Travelling allowance . ..	25,409	15,270	11,816	11,715
			House-rent and other allowances ..	806	330	224	233
			Allowances to apprentices ..	.	..	..	
			Total allowance, etc. ..	26,215	15,600	12,040	11,948
A-5—Other contingencies.			Stipends	1,000	1,000	1,000	765
			Customs duty on imported stores ..	100	200	100	112
			Expenses of Board of Industries ..	..	..	..	.
			Purchase of apparatus, implements, etc. ..	23,219	25,000	15,004	7,411
			Purchase of raw materials	750	200	200	.
			Freight and packing charges	354	..	100	.
			Purchase of books	1,325	1,300	200	137
			Purchase of furniture	4,750	11,000	..	..
			Other contingent charges	1,16,913	78,800	61,496	57,539
			Rents, rates and taxes	18,200	2,430	..	.
			Total contingencies ..	1,66,611	1,19,930	78,100	65,964
A-7—Grants-in-aid, contributions, etc.			Grants to exhibitions .. { Voted	23,200	23,200	750	650
			{ *Charged*	..	..	..	50
			Grants to industrial credit syndicate ..	20,000	20,000	20,000	5,000
			Total grants-in-aid, contribution ..	43,200	43,200	20,750	5,700
			Total ..	4,69,608	3,46,600	4,11,156	2,29,512

III.—Detailed Account No. 43A—Industries—*contd.*

			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
A-9—Deduct—Establishment charges recoverable from other Governments, Departments, etc.		Recoveries from the Bihar and Orissa Government for the Tanning Institute ..	..	..	..	
		For rounding	−8	..	−156	..
		Total (a) ..	**4,69,600**	**3,46,600**	**4,11,000**	**2,29,512**
		(b) Industrial Scheme for trained detenues.				
		A-2—Pay of establishment	19,008	10,600	11,000	11,025
		A-3—Allowances, honoraria, etc. ..	3,946	2,000	2,000	1,111
		A-5—Other contingencies	5,286	2,700	1,400	1,156
		For rounding	−40	..	..	..
		Total (b) ..	**28,200**	**15,300**	**14,400**	**13,292**
		(c) Expenditure in connection with the Scheme for development of handloom industries.				
		A-7—Grants-in-aid, contributions, etc. ..	2,400	2,400	2,400	2,400
	Number. 1938-39.	Number. 1939-40.	**(d) Sericulture.**			
A-1—Pay of officers	3		Deputy Director of Sericulture and other gazetted officers (voted) 1 (650), 1 (530), 1 (275)—			
			Voted ..	21,850	24,000	26,500	25,137
			Charged	..	..	..	
			Total ..	21,850	24,000	26,500	25,137
A-2—Pay of establishment.	81		Superintendent, Assistant Superintendents and Overseers (250 and less)	33,000	33,000	33,600	33,739
	12		Clerks and teachers (20 to 125) ..	12,620	12,000	12,500	8,884
	17		Servants (13—17)	3,904	3,800	3,743	2,863
			Temporary establishment	7,620	4,200	5,484	..
			Total .. Voted ..	57,144	53,000	55,327	45,486
			Charged	..	..	..	..
A-3—Allowances, honoraria, etc.			Travelling allowances .. Voted ..	11,000	10,800	10,816	10,305
			Charged	..	..	..	..
			House-rent and other allowances ..	20	20	20	13
			Rewards	..	..	..	
			Total ..	11,020	10,820	10,836	10,318
A-7—Grants-in-aid, contributions.			Contributions and grants	500	500	500	490
A-5—Contingencies			Stipends .. Voted ..	1,628	800	1,100	655
			Charged	..	..	..	..
			Customs duty on imported stores Voted ..	..	..	..	..
			Charged	..	..	..	
			Purchase of seeds, implements, etc. Voted ..	4,500	6,380	6,386	17,865
			Charged	..	..	..	..
			Rewards .. Voted ..	1,500	1,500	1,500	..
			Charged	..	..	..	..
			Carried over ..	7,628	8,680	8,986	18,520
			Carried over ..	90,514	88,320	93,163	81,431

III.—Detailed Account No. 43A—Industries—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
(d) Sericulture—*concld*		Rs.	Rs.	Rs.	Rs.
Brought forward		90,514	88,320	93,163	81,431
Contingencies—Brought forward .. .		7,628	8,680	8,986	18,520
Rents, rates and taxes	Voted ..	4,780	4,500	4,760	3,015
	Charged	..	..	..	.
Purchase of books ..	Voted ..	100	200	200	99
	Charged	..	..	..	..
Petty construction and repairs	Voted ..	6,000	5,800	5,800	7,289
	Charged	..	..	..	..
Other charges ..	Voted ..	48,168	41,400	41,433	45,868
	Charged	..	..	..	..
Total ..		66,676	60,580	61,179	74,791
For rounding ..	Voted ..	+ 10	..	−142	..
	Charged	..	..	..	
Total (d) .. .		**1,57,200**	**1,48,900**	**1,54,200**	**1,56,222**
	Voted ..	**1,57,200**	**1,48,900**	**1,54,200**	**1,56,222**
	Charged	..	..	..	.
(e) Expenditure in connection with the development of Sericultural Industries.					
A-1—Pay of officers	Voted ..	..	..	..	
	Charged	..	..	..	
A-2—Pay of establishment ..	Voted ..	26,800	23,500	26,800	19,809
	Charged	..	..	..	..
A-3—Allowances, honoraria	Voted ..	3,800	3,700	3,700	3,355
	Charged	..	..	.	
A-5—Other contingencies ..	Voted ..	18,900	19,200	19,500	19,000
	Charged	..	..	..	..
A-7—Grants-in-aid, contributions, etc. ..	Voted ..	..	..	..	..
	Charged	.. .	..	..	..
Total (e)—(Voted) .		**49,500**	**46,400**	**50,000**	**42,164**
Total Industrial Development		**7,06,900**	**5,59,600**	**6,22,000**	**4,43,500**

III—Detailed Account No. 43A—Industries—*contd.*

	Number 1938-39.	Number 1939-40.	Details.	Budget Estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38
				Rs.	Rs.	Rs.	Rs.
			B—Cinchona Plantations.				
B-1—Pay of officers			Quinologist and other gazetted officers (900 and less). Voted ..				29,864
			Charged				*21,481*
			Total ..				51,345
B-2—Pay of establishment.			Overseers and skilled staff (265 and less).				12,710
			Clerks (225 and less)				8,385
			Servants (15—19)				1,362
			Temporary establishment ..				420
			Total ..				22,877
B-3—Allowances, honoraria, etc.			Travelling allowance .. Voted ..				3,076
			Charged				*2,647*
			House-rent and other allowances Voted ..				1,808
			Charged				..
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..				
			Cost of passages under the Bengal Passage Rules, 1927 (*Charged*)				*3,860*
			Total ..				11,391
B-4—Other contingencies.			Carriage, packing and distribution charges				30,131
			Purchase and feed of horses, etc. ..				4,004
			Purchase of stores, implements, etc. ..				54,941
			Customs duty on imported stores ..				439
			Petty construction and repairs ..				7,423
			Purchase of books				300
			Other contingent charges .. Voted ..				2,48,374
			Charged				..
			Total ..				3,45,672
			B-5—Establishment charges payable to other Governments, Departments, etc. (Survey and Settlement work)				
			For rounding .. Voted ..				..
			Charged				..
			Total B—Cinchona Plantations ..				**4,31,285**
			Voted ..				**4,03,297**
			Charged				*27,988*

III.—Detailed Account No. 43A—Industries—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			C.—Fisheries.				
A-1—Pay of officers	1		Director 1 (2,000)		..	..	..
			Fisheries Expert 1 (700) ..		6,500	6,300	2,178
			Total pay of officers ..		6,500	6,300	2,178
A-2—Pay of establishment.			Clerks		..	..	..
			Servants		..	..	..
			Temporary establishment ..		1,044	1,044	348
			Total ..		1,044	1,044	348
A-3 Allowances, honoraria, etc.			Travelling allowances		1,620	1,620	1,854
			House-rent and other allowances ..		36	36	12
			Total ..		1,656	1,656	1,866
A-4—Contract contingencies.							
A-5—Other contingencies.			Purchase of books, etc.		..	..	..
			Rents, rates and taxes		..	..	..
			Other contingent charges		800	1,125	757
			Total		800	1,125	757
			For rounding ..		..	—125	..
			Total—(C) Fisheries ..		**10,000**	**10,000**	**5,149**

III—Detailed Account No. 43D—Charges in England.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E—Charges in England.					
A.—Secretary of State			..	..	
B.—High Commissioner—					
Leave salaries and deputation pay	Voted	6,280	2,800	..	
	Charged	..	..	..	*6,926*
Sterling Overseas pay	Voted	..	..	..	
	Charged	..	..	..	*8,963*
Other charges -					
Government Scholarships		3,813	..	..	
Miscellaneous expenditure		1,320	..	..	
Stores for India		200	300	200	3,268
Total E		**11,613**	**3,100**	**200**	**19,137**
	Voted	**11,613**	**3,100**	**200**	**3,268**
	Charged	..	..	..	*15,879*
F—Loss or gain by Exchange.					
(a) Loss or gain by Exchange on sterling expenditure on stores.	Voted	..	..	..	..
	Charged	..	..	..	..
Loss or gain by Exchange on Home transactions other than Stores.	Voted	..	..	..	..
	Charged	..	..	..	..
Total	Voted	..	..	..	
	Charged	..	..	..	..

GRANT No. 27

Industries—Cinchona

(Head of Account—43—Industries—Cinchona)

Voted Rs. 4,54,000 *Charged Rs. 48,000*

Total Rs. 5,02,000

II—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B.—Cinchona Plantations	Voted ..	4,50,400	4,46,300	4,22,000	[*Vide* page 376.]
	Charged	*28,600*	*27,700*	*35,000*	..
D.—Works		..	11,300	11,330	..
E. Charges in England	Voted	3,800	8,400	11,520	..
	Charged	*19,240*	*18,300*	*21,640*	..
F.—Loss or gain by exchange	Voted ..	..	..		..
	Charged	..	..		..
For rounding	Voted	..	..	+150	..
	Charged	*+160*	..	*+360*	..
Total Grant No. 27 ..		5,02,000	5,12,000	5,02,000	
	Voted ..	4,54,000	4,66,000	4,45,000	
	Charged ..	*48,000*	*46,000*	*57,000*	

III.—Detailed Account.

Number. 1938-39.	Number. 1939-40.	Details.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
		B—Cinchona Plantations.					[*Vide* page 386.]
		B-1 - Pay of officers.					
10	10	Quinologist and other gazetted officers (1,000 and less)	Voted ..	37,120	36,800	29,000	
			Charged	*25,000*	*25,000*	*31,470*	
		Total		62,120	61,800	60,470	
		A-2 - Pay of establishment.					
10	11	Overseers and skilled staff (200 and less)		14,000	13,300	13,300	
9	9	Clerks (225 and less)		13,024	8,600	8,580	
7	7	Servants (15—19)		2,776	1,400	1,400	
		Temporary establishment		2,100	820	2,080	
		Total ..		31,900	24,120	25,360	
		B-3—Allowances, honoraria, etc.					
		Travelling allowance	Voted ..	2,400	2,400	2,350	
			Charged	*1,700*	*2,000*	*2,150*	
		House-rent and other allowances ..	Voted ..	1,700	1,700	1,800	
			Charged	*900*	*700*	..	
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)		..	..	..	
		Cost of passages under the Bengal Passage Rules, 1927 (*Charged*) ..		*1,000*	..	*1,100*	
		Total ..		7,700	6,800	7,400	
		B-4—Contingencies.					
		Carriage, packing and distribution charges		29,000	32,000	30,760	
		Purchase and feed of horses, etc.		5,664	4,500	5,664	
		Purchase of stores, implements, etc.		68,000	60,000	62,770	
		Customs duty on imported stores		1,000	1,500	1,000	
		Petty construction and repairs		8,500	8,840	7,000	
		Purchase of books		300	300	300	
		Other contingent charges		2,64,116	2,73,400	2,55,500	
		Total ..		3,76,580	3,80,540	3,62,994	
		B-7—Grants-in-aid, contribution and grants		700	740	800	
		For rounding ..	Voted ..	..	..	−304	
			Charged	..	..	*+280*	
		Total B—Cinchona Plantations		**4,79,000**	**4,74,000**	**4,57,000**	
			Voted ..	4,50,400	4,46,300	4,22,000	
			Charged ..	*28,600*	*27,700*	*35,000*	

III.—Detailed Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E—Charges in England.					
(a) Secretary of State for India.					
C-1—Leave salaries and deputation pay ..	Voted	..	..	..	..
	Charged	..	..	..	..
C-2—Sterling overseas pay .. .	Voted	..	..	..	..
	Charged	..	..	..	..
C-3—Stores for India		.	.	..	..
C-4—Other charges		.	.		..
Total .	Voted	.	.		..
	Charged	..	..		..
(b) High Commissioner for India					
C-1 Leave salaries and deputation pay ..	Voted		..	7,720	..
	Charged	*8,560*	*7,640*	*7,760*	
C-2—Sterling overseas pay	Voted	.			..
	Charged	*10,680*	*10,660*	*13,880*	
C-3—Stores for India		3,600	8,400	3,800	
C-4—Other charges		..	..	..	..
Total ..	Voted .	3,600	8,400	11,520	
	Charged	*19,240*	*18,300*	*21,640*	
Total—Charges in England ..	**Voted** ..	**3,600**	**8,400**	**11,520**	
	Charged	*19,240*	*18,300*	*21,640*	

GRANT No. 28

Miscellaneous Departments

(Head of Account:—47—Miscellaneous Departments)

Voted Rs. 4,22,500 *Charged Rs. 4,500*

Total Rs. 4,27,000

II—Abstract Account.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
A—Inspector of Factories.	Rs.	Rs.	Rs.	Rs.
A-1—Pay of officers (Voted)	91,800	83,700	83,700	75,371
A-2—Pay of establishment (Voted)	26,500	28,500	29,580	27,425
A-3—Allowances, honoraria, etc. .. Voted ..	34,300	32,800	32,000	30,420
Charged ..	*200*	*200*	*300*	*64*
A-4—Contingencies (Voted)	12,118	12,000	11,400	12,305
For rounding (Voted)	+282	..	−280	..
Total A ..	**1,65,200**	**1,57,200**	**1,56,700**	**1,45,585**
Voted ..	1,65,000	1,57,000	1,56,400	1,45,521
Charged ..	*200*	*200*	*300*	*64*
B—Inspector of Steam Boilers.				
B-1—Pay of officers (Voted)	63,900	64,000	62,000	62,609
B-2—Pay of establishment (Voted)	22,200	21,100	21,344	20,472
B-3—Allowances, honoraria, etc. .. Voted ..	29,600	29,500	34,232	33,317
Charged ..	*200*	*200*	*260*	*200*
B-4—Contingencies (Voted)	7,800	8,400	7,400	7,783
For rounding .. .. Voted ..	..	..	+24	..
Charged ..	..	..	*+40*	..
Total B ..	**1,23,700**	**1,23,200**	**1,25,300**	**1,24,381**
Voted ..	1,23,500	1,23,000	1,25,000	1,24,181
Charged ..	*200*	*200*	*300*	*200*
C—Electric Inspector.				
C-1—Pay of officers .. .. .. Voted ..	..	23,900	22,300	21,227
Charged ..	..	*20,400*	*19,800*	*19,437*
C-2—Pay of establishment (Voted)		18,100	20,400	19,618
C-3—Allowances, honoraria, etc. .. Voted ..	..	9,700	9,500	10,721
Charged ..	..	*3,600*	*2,000*	*1,646*
C-4—Contingencies (Voted)		9,300	25,200	7,081
For rounding .. .. Voted ..	..	..	..	..
Charged ..	..	..	..	..
Total C ..	..	**85,000**	**99,200**	**79,730**
Voted ..	..	61,000	77,400	58,647
Charged ..	..	*24,000*	*21,800*	*21,083*

ABSTRACT ACCOUNT—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
D—Gazetteer and Statistical memoirs (Voted)	..		..	
E—Provincial Statistics.				
E(*a*)—Registration of Births, Deaths and Marriages—				
(*a*)-2—Pay of establishment (Voted)	340	300	324	324
(*a*)-3—Allowances, honoraria, etc. (Voted)	6,300	6,300	6,320	6,300
(*a*)-4—Contingencies (Voted)	200	200	100	89
(*a*)-5—Grants-in-aid (Voted)	..	3,000	3,000	..
For rounding (Voted)	+60	..	—44	..
Total E(*a*) (Voted) ..	**6,900**	**9,800**	**9,700**	**6,713**
F—Preservation and translation of ancient manuscripts (Voted) ..	**4,960**	**5,000**	**4,960**	**4,960**
G—Examinations.				
G-2—Pay of establishment (Voted)	..	..	..	204
G-3—Allowances, honoraria, etc. Voted ..	..	..	..	6,189
Charged	..	.	..	*2,905*
G-4—Contingencies (Voted)	..	..	..	983
For rounding .. Voted ..	..	..	..	..
Charged ..	..	..	..	..
Total G ..	..	..	..	**10,281**
Voted ..	..	..	..	7,376
Charged	..	..	..	*2,905*
H—Administration of Indian Partnership Act, 1932.				
I-1—Pay of officers (Voted)	1,800	1,800	1,800	1,530
I-2—Pay of establishment (Voted)	3,000	3,000	3,000	2,609
I-3—Allowances, honoraria, etc. (Voted)	150	100	50	277
I-4—Contingencies (Voted)	150	100	150	289
For rounding (Voted)	—100	..	..	..
Total H (Voted) ..	**5,000**	**5,000**	**5,000**	**4,705**

ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
1—Miscellaneous.		Rs.	Rs.	Rs.	Rs.
I. (*a*) *Smoke Nuisances Commission*—					
(*a*) 1. Pay of officers (Voted)		24,200	24,200	25,420	23,440
(*a*) 2. Pay of establishment (Voted)		8,000	6,500	5,600	5,486
(*a*) 3. Allowances, honoraria, etc.	Voted	4,900	4,800	4,380	3,559
	Charged	*1,000*	*800*	*900*	*700*
(*a*) 4. Contingencies (Voted)		2,150	2,200	2,200	2,089
(*a*) 5. Grants-in-aid, contribution, etc. (Voted)		..	..	..	..
For rounding (Voted)		—50	..	—200	..
Total (a)		**40,200**	**38,500**	**38,300**	**35,274**
	Voted	39,200	37,700	37,400	34,574
	Charged	*1,000*	*800*	*900*	*700*
I. (*b*) Contribution to the Imperial Library (Voted)		16,000	16,200	16,600	16,600
I. (*c*) Miscellaneous		..	..	..	..
I. (*d*) Administration of Trade Disputes Act	Voted	2,000	3,000	10,000	..
	Charged	..	*7,000*	..	..
Total I		**58,200**	**64,700**	**64,900**	**51,874**
	Voted	57,200	56,900	64,000	51,174
	Charged	*1,000*	*7,800*	*900*	*700*
J—Charges in England	Voted	60,160	64,300	73,500	76,366
	Charged	*3,200*	*4,800*	*4,800*	*4,800*
K—Loss or gain by exchange	Voted	..	..	..	—396
	Charged	..	..	..	*—25*
For rounding	Voted	—220	..	+40	..
	Charged	*—100*	..	*—100*	..
Total Grant No. 28		**4,27,000**	**5,19,000**	**5,44,000**	**5,08,974**
	Voted	**4,22,500**	**4,82,000**	**5,16,000**	**4,79,247**
	Charged	*4,500*	*37,000*	*28,000*	*29,727*

III.—Detailed Account No. 47A.—Inspector of Factories.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			A—Inspector of Factories.				
A-1—Pay of officers	11	11	Inspectors and other gazetted officers— 1 (1,050—100—1,550), 6 (400—900), 1 (600—40—1,000), 3 (300—600). Voted ..	91,800	83,700	83,700	75,371
			Charged		..	..	..
			Leave salaries ..		..	..	..
			Total A-1	**91,800**	**83,700**	**83,700**	**75,371**
A-2—Pay of establishment.	17	20	Clerks, 2 (110—5—160), 2 (120—10—350), 8 (45—3—120), 4 (45—70), 1 (40—100).	23,800	26,000	26,640	24,569
	17	17	Servants (17 and less) ..	2,700	2,500	2,700	2,402
			Temporary establishment ..	.	.	240	454
			Leave salaries	..	..	..	..
			Total A-2 ..	**26,500**	**28,500**	**29,580**	**27,425**
A-3—Allowances, honoraria, etc.			Travelling allowance .. Voted ..	24,000	22,700	23,000	22,178
			Charged	.	..	..	..
			House-rent and other allowances Voted ..	9,000	8,000	9,000	7,589
			Charged	*200*	*200*	*300*	*64*
			Cost of passages under the Bengal Passage Rules, 1927 (Voted).	1,300	2,100	..	653
			Total A-3 ..	**34,500**	**33,000**	**32,300**	**30,484**
			Voted ..	34,300	32,800	32,000	30,420
			Charged	*200*	*200*	*300*	*64*
A-4—Contingencies			Purchase of books	400	400	400	382
			Rents, rates and taxes	5,800	5,800	5,800	5,757
			Other contingent charges	5,918	5,800	5,200	6,166
			Total A-4 ..	**12,118**	**12,000**	**11,400**	**12,305**
			For rounding .. Voted ..	+282	..	−280	..
			Charged	..	..	..	
			Total A—Inspector of Factories ..	**1,65,200**	**1,57,200**	**1,56,700**	**1,45,585**
			Voted ..	**1,65,000**	1,57,000	1,56,400	1,45,521
			Charged	*200*	*200*	*300*	*64*

III.—Detailed Accounts Nos. 47B and C—Inspector of Steam Boilers, etc.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			B—Inspector of Steam Boilers.				
B-1—Pay of officers	8	9	Inspectors and Engineers (Rs. 1,550 and less) (Voted)	63,900	64,000	62,000	62,609
B-2—Pay of establishment.	33	34	Permanent Establishment (Voted) (Rs. 210 and less) ..	22,200	21,100	21,104	20,407
			Temporary Establishment (Voted)	..	..	240	65
			Total B-2 ..	**22,200**	**21,100**	**21,344**	**20,472**
B-3—Allowances, honoraria, etc.			Travelling allowance (Voted) ..	22,500	21,700	22,600	21,072
			House-rent and other allowances. Voted ..	7,100	6,500	6,832	5,638
			House-rent and other allowances. *Charged*	*200*	*200*	*260*	*200*
			Cost of passages under the Bengal Passage Rules (Voted) ..	..	1,300	4,800	6,607
			Total B-3 ..	**29,800**	**29,700**	**34,492**	**33,517**
			Voted ..	29,600	29,500	34,232	33,317
			Charged	*200*	*200*	*260*	*200*
B-4—Contingencies			Purchase of books, etc. (Voted) ..	200	200	200	131
			Other contingent charges (Voted)	7,600	8,200	7,200	7,652
			Total B-4 (Voted) ..	**7,800**	**8,400**	**7,400**	**7,783**
			For rounding .. Voted	..	..	+24	..
			For rounding .. *Charged*	..	..	*+40*	..
			Total B—Inspector of Steam Boilers	**1,23,700**	**1,23,200**	**1,25,300**	**1,24,381**
			Voted ..	1,23,500	1,23,000	1,25,000	1,24,181
			Charged	*200*	*200*	*300*	*200*
			C—Electric Inspector.				
C-1—Pay of officers	1		Electrical Adviser and Chief Electric Inspector. Voted ..		..	..	..
			Electrical Adviser and Chief Electric Inspector. *Charged*		*20,400*	*19,800*	*19,437*
	5		Electric Inspectors Voted ..		23,900	22,300	21,227
			Electric Inspectors *Charged*		..	..	..
			Total C-1		**44,300**	**42,100**	**40,664**
			Voted ..		23,900	22,300	21,227
			Charged		*20,400*	*19,800*	*19,437*
C-2—Pay of establishment.	3		Assistant Electric Inspectors and Laboratory Assistant (Voted)		5,200	7,800	7,61
	18		Clerks, draftsmen and peons (120 and less) (Voted) ..		10,600	10,300	10,11
			Temporary establishment (Voted)		2,300	2,000	1,88
			Leave Salary (Voted)		..	300	..
			Total C-2 ..		**18,100**	**20,400**	19,61
			Carried over Voted ..		42,000	42,700	40,84
			Carried over *Charged*		*20,400*	*19,800*	*19,43*

III.—Detailed Account No. 47C—Electric Inspector—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	C—Electric Inspector—*concluded.*				
	Brought forward { Voted ..		42,000	42,700	40,845
	Charged		*20,400*	*19,800*	*19,437*
C-3—Allowances, honoraria, etc.	Travelling allowance .. { Voted ..		8,200	8,000	7,440
	Charged		*3,600*	*2,000*	*1,646*
	House-rent and other allowances (Voted)		1,500	1,500	1,494
	Cost of passages under the Bengal Passage Rules, 1927. { Voted ..		..	..	1,787
	Charged		..	..	..
	Total C-3		**13,300**	**11,500**	**12,367**
	{ Voted ..		9,700	9,500	10,721
	Charged		*3,600*	*2,000*	*1,646*
C-4—Contingencies	Purchase of books		200	200	248
	Other contingent charges		6,200	6,000	6,200
	Cost of stores		2,900	3,000	633
	Customs duty on imported stores ..		..	..	..
	Lump provision		..	16,000	..
	Total C-4 (Voted) ..		**9,300**	**25,200**	**7,081**
	For rounding .. { Voted ..		..	.	..
	Charged		..	.	..
	Total C—Electric Inspector ..		**35,000**	**99,200**	**79,730**
	Voted ..		61,000	77,400	58,647
	Charged		*24,000*	*21,800*	*21,083*

III—Detailed Accounts Nos. 47E and G—Provincial Statistics, etc.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	E—Provincial Statistics.				
	E(a). Registration of Births, Deaths and Marriages.				
E(a)-2—Pay of establishment.	Clerks and servants	340	300	324	324
	Temporary establishment	..	..	..	..
	Total E(a)-2 ..	**340**	**300**	**324**	**324**
E(a)-3—Allowances, honoraria, etc.	Travelling allowance	..	..	20	..
	Allowance to Archbishop	6,300	6,300	6,300	6,300
	Total E(a)-3 ..	**6,300**	**6,300**	**6,320**	**6,300**
E(a)-4—Contingencies	Contingent charge	200	200	100	89
E(a)-5—Grants-in-aid	Grant to the Statistical Institute ..	..	3,000	3,000	.
	For rounding	+ 60	..	—44	.
	Total E—Provincial Statistics	**6,900**	**9,800**	**9,700**	**6,713**
	Voted ..	6,900	9,800	9,700	6,713
	Charged	..	..	..	..
	G—Examinations.				
G-2—Pay of establishment.	Clerks and servants			..	204
	Total G-2 ..			..	**204**
G-3—Allowances, honoraria, etc.	Travelling allowance			..	..
	House rent and other allowances ..				75
	Remuneration to Examiners .. Voted ..			..	6,113
	Remuneration to Examiners .. *Charged*			..	*2,905*
	Total G-3 ..			..	**9,093**
	Voted ..			..	6,188
	Charged			..	*2,905*
G-4—Contingencies	Other contingent charges			..	984
	For rounding .. .. Voted ..			..	..
	For rounding .. .. *Charged*			..	..
	Total G—Examinations ..			..	**10,281**
	Voted ..			..	7,376
	Charged			..	*2,905*

III—Detailed Accounts Nos. 47H and I—Administration of Indian Partnership Act, etc.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			H—Administration of Indian Partnership Act, 1932.				
—Pay of officers			Registrar and Assistant Registrar (Voted)	1,800	1,800	1,800	1,530
—Pay of establishment.			Temporary establishment (Voted) ..	3,000	3,000	3,000	2,609
—Allowances, honoraria, etc.			Travelling allowance	50	50	..	234
			House-rent and other allowances ..	100	50	50	43
			Total H-3 ..	150	100	50	277
—Contingencies			Purchase of books	..	..	..	
			Printing, ruling and binding registers ..	..	..	..	
			Other contingent charges	150	100	150	289
			Total H-4 ..	150	100	150	289
			For rounding	—100	..	..	..
			Total H—Administration of Indian Partnership Act, 1922 (Voted)	**5,000**	**5,000**	**5,000**	**4,705**
			I—Miscellaneous.				
			Summary.				
			(*a*) Smoke Nuisances Commission { Voted	39,200	37,700	37,400	34,574
			{ *Charged*	*1,000*	*800*	*900*	*700*
			(*b*) Contribution to the Imperial Library ..	16,000	16,200	16,600	16,600
			(*c*) Miscellaneous	..	..	..	..
			(*d*) Administration of the Trade Disputes Act	..	..	..	..
			{ Voted ..	2,000	3,000	10,000	..
			{ *Charged* ..	..	*7,000*	..	..
			Total I—Miscellaneous	**58,200**	**64,700**	**64,900**	**51,874**
			Voted ..	**57,200**	**56,900**	**64,000**	**51,174**
			Charged	*1,000*	*7,800*	*900*	*700*

III.—Detailed Account No. 47 I—Miscellaneous.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			I—Miscellaneous—*contd.*				
			I(*a*)—Smoke Nuisances Commission.				
(*a*)-*1—Pay of officers*	3	3	Inspectors, 1 (900—50—1,100), 1 (600—25—800), 1 (350—25—750) (Voted).	23,200	24,200	24,220	23,440
			Leave salaries	1,000	..	1,200	..
			Total (*a*)-1 ..	**24,200**	**24,200**	**25,420**	**23,440**
(*a*)-*2—Pay of establishment.*	4	4	Clerks, 3 (50—120), 1 (70—100) ..	5,700	5,600	5,600	5,486
	4	4	Servants (15—19)	2,300			
			Temporary Establishment ..	..	900	..	..
			Leave salaries	..	..	..	..
			Total (*a*)-2 ..	**8,000**	**6,500**	**5,600**	**5,486**
(*a*) *3—Allowances, honoraria, etc.*			Travelling allowance	4,600	4,500	4,080	3,330
			House-rent and other allowances { Voted ..	300	300	300	229
			House-rent and other allowances { *Charged*	*1,000*	*800*	*900*	*700*
			Cost of passages under the Bengal Passage Rules, 1927 (Voted)	..	..	..	..
			Total (*a*)-3 ..	**5,900**	**5,600**	**5,280**	**4,259**
			{ Voted ..	4,900	4,800	4,380	3,559
			{ *Charged*	*1,000*	*800*	*900*	*700*
(*a*)-*4—Contingencies*			Purchase of books	150	150	150	129
			Rents, rates and taxes	200	200	200	216
			Other contingent charges	1,800	1,850	1,850	1,744
			Total (*a*)-4 ..	**2,150**	**2,200**	**2,200**	**2,089**
(*a*)-*5—Grants-in-aid, contributions, etc.*			Contribution for passages of officers transferred to and from other Governments, departments, etc.	..	..	..	..
			For rounding (Voted) ..	−50	..	−200	..
			Total (*a*) Smoke Nuisances Commission ..	**40,200**	**38,500**	**38,300**	**35,274**
			Voted ..	39,200	37,700	37,400	34,574
			Charged	*1,000*	*800*	*900*	*700*

III.—Detailed Accounts Nos. 47 I and J—Miscellaneous, etc.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	I—Miscellaneous—*concld.*	Rs	Rs.	Rs.	Rs.
	I(d)—Administration of the Trade Disputes Act.				
I(d)-1—*Pay of officers.*	Officers (*Charged*)		*6,700*		
	Total ..		**6,700**		
I(d)-2—*Pay of Establishment.*	Temporary Establishment (voted) .		1,100		
	Total ..		**1,100**		
I(d)-3—*Allowances, honoraria, etc.*	Travelling Allowances .. { Voted ..		300		
	{ *Charged*		*300*		
	House rent and other allowances (voted) ..		..		
	Total I(d)-3 .. { Voted .		300		
	{ *Charged*		*300*		
I(d)-4—*Contingencies*	Contingencies		1,600		
	Total I(d)-4 ..		**1,600**		
	For rounding .. { Voted ..		..		
	{ *Charged*		..		
	Total I(d)—Administration of the Trade Disputes Act	**2,000**	**10,000**	**10,000**	
	Voted ..	2,000	3,000	10,000	
	Charged ..		*7,000*	..	
	J—Charges in England.				
	B—High Commissioner for India.				
	Leave salaries and deputation pay. { Voted ..	22,560	20,940	27,920	33,490
	{ *Charged*	*3,200*	..	..	..
	Overseas pay .. .. { Voted ..	37,600	43,320	45,600	42,876
	{ *Charged*	..	*4,800*	*4,800*	*4,800*
	Other charges (Voted)	..	40	..	..
	For rounding .. { Voted ..	..	..	—20	..
	{ *Charged*	..	..	..	..
	Total J—Charges in England ..	**63,360**	**69,100**	**78,300**	**81,166**
	Voted ..	60,160	64,300	73,500	76,366
	Charged	*3,200*	*4,800*	*4,800*	*4,800*
	Loss or gain by exchange—				
	(*a*) On sterling expenditure on stores .. .. .. { Voted .	..	..	..	..
	{ *Charged*	.	..	..	..
	(*b*) On sterling expenditure other than stores .. .. { Voted ..	..	..	..	..
	{ *Charged*	..	..	..	..

GRANT No. 29

Civil Works

(Head of Account:—50—Civil Works)

Voted Rs. 1,50,78,000 *Charged Rs. 8,50,000*

Total Rs. 1,59,28,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A. Original Works—Buildings	Voted	40,87,000	25,85,600	35,85,000	20,00,332
	Charged	*87,000*	*74,000*	*72,000*	*36,951*
B. Original Works—Communication	Voted	13,86,000	11,39,000	12,81,000	9,82,171
	Charged	*3,000*	..	..	..
Original works—Miscellaneous (Voted)		..	..	..	61
C. Repairs	Voted	41,94,000	43,00,000	42,01,000	41,13,469
	Charged	*4,26,000*	*4,27,000*	*4,31,000*	*4,18,112*
D. Establishment	Voted	14,70,200	14,12,000	13,59,440	14,50,227
	Charged	*3,58,000*	*3,68,000*	*3,26,333*	*3,27,492*
E. Tools and Plant	Voted	1,50,500	88,000	88,000	61,956
	Charged	*5,000*	*5,000*	*5,000*	*3,809*
F. Grants-in-aid	Voted	40,32,300	30,09,000	31,01,700	23,41,963
	Charged	*15,000*	*4,00,000*	*4,00,000*	*4,00,000*
Grants and subventions to schemes of rural reconstruction under Communications (voted)		4,000	..	..	..
Expenses out of the grant from the Central Government for economic development and improvement of rural areas—Grants-in-aid for improvement of existing village communications (excluding waterways) and Agricultural Institute at Daulatpur—	Voted	..	1,00,000	1,46,800	..
	Charged	..	*5,000*	*3,200*	..
Expenses out of the grant received from public bodies for rural reconstruction scheme—Grants-in-aid for improvement of existing village communications (excluding waterways) (voted)		..	15,000	30,000	..
(1) Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—					
Grants in aid towards improvement of existing communications (excluding waterways) (2nd grant schemes)—					
(i) Government of India grant	Voted	1,20,000	..	..	..
	Charged	..	..	..	..
(ii) Local contributions	Voted	20,000	..	..	..
	Charged	..	..	..	..
	Voted	..	..	..	..
	Charged	..	..	..	..
(2) Other grants in aid	Voted	..	..	..	..
	Charged	..	..	..	..
G. Suspense	Voted	−2,000	2,500	2,500	9,106
	Charged	..	..	..	*−2,485*
D(1) and E(1). *Deduct*—Recoveries	Voted	4,19,000	3,47,000	3,55,000	1,91,228
	Charged	*1,04,000*	*91,000*	*88,000*	*43,763*
H. Charges in England	Voted	35,000	22,100	18,400	35,379
	Charged	*60,000*	*47,800*	*66,560*	*54,692*
I. Loss or gain by exchange	Voted	..	..	..	−189
	Charged	..	..	..	*−288*

III—Detailed Account No. 50A—Original Works—Buildings.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
rounding	Voted ..	..		+160	..
	Charged ..	..		−93	..
Total Grant No. 29 ..		**1,59,28,000**	**1,35,62,000**	**1,46,75,000**	**1,29,01,087**
	Voted ..	1,50,78,000	1,23,26,200	1,34,59,000	1,08,06,237
	Charged ..	*8,50,000*	*12,35,800*	*12,16,000*	*11,94,850*
A—Original Works—Buildings.					
—Land Revenue	Voted ..	17,000	15,000	..	18,357
	Charged ..	..	..	..	..
—Provincial Excise	Voted ..	38,700	18,000	31,095	6,685
	Charged ..	.		..	..
—Registration	Voted ..	1,43,922	78,000	1,29,420	25,629
	Charged ..	.		..	..
—General Administration	Voted ..	7,13,868	7,69,600	12,06,955	4,48,742
	Charged ..	*12,575*	*54,400*	*54,331*	*29,218*
—Administration of Justice	Voted ..	6,15,046	1,52,500	2,56,400	4,30,062
	Charged .			..	..
3—Jails and Convict Settlements	Voted ..	4,16,890	1,48,000	3,13,484	5,90,459
	Charged .	..	*100*	*360*	*154*
7—Police	Voted ..	8,53,470	1,52,500	2,21,538	1,51,506
	Charged ..	*7,701*	*1,000*	*910*	*946*
8—Ports and Pilotage	Voted ..	.	.	..	140
	Charged ..			..	..
9(*a*)—Education—Anglo-Indian and European ..	Voted ..	18,700	3,000	5,000	4,557
	Charged .	..	..	..	..
9(*b*)—Education—General	Voted .	5,23,974	6,40,000	3,50,511	44,374
	Charged .	*18,706*	*16,200*	*14,210*	*4,095*
10—Medical	Voted ..	3,24,680	1,10,000	4,95,914	50,983
	Charged ..	*7,007*	*2,000*	*2,280*	*51*
11—Public Health	Voted ..	..	..	..	244
	Charged ..	..	..	..	..
12—Agriculture	Voted ..	3,39,439	2,53,009	3,14,000	1,72,322
	Charged ..	..	..	..	..
Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—Agricultural Institute at Daulatpur (1st grant—Scheme 6)		..	20,000		..
13—Veterinary	Voted	..	..		..
	Charged	*11,190*	..		..
14—Co-operation	Voted ..	..	..	..	..
	Charged	..			..
		40,05,689	23,50,600	33,24,317	19,44,059
Carried over ..	Voted ..	*87,179*	*74,000*	*72,091*	*34,464*
	Charged				

III—Detailed Accounts Nos. 50A, B and H.—Original Works—Buildings.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Original Works—Buildings—*concld.*					
Brought forward	Voted	40,05,689	23,59,600	33,24,317	19,44,059
	Charged	*87,179*	*74,000*	*72,091*	*34,464*
A-15—Industries	Voted	39,567	32,000	15,500	12,737
	Charged	..	..	..	..
A-16—Civil Works	Voted	56,683	1,82,000	2,32,000	41,991
	Charged	..	..	..	*2,487*
A-17—Stationery and Printing	Voted	1,000	1,000	1,000	185
	Charged	..	..	..	..
A-18—Miscellaneous Departments	Voted	17,880	11,000	11,500	1,360
	Charged	..	..	..	..
For rounding	Voted	+181	..	+683	..
	Charged	*−179*	..	*−91*	..
Total A—Original Works—Buildings	**Voted**	**41,21,000**	**25,85,600**	**35,85,000**	**20,00,332**
	Charged	*87,000*	*74,000*	*72,000*	*36,951*
Deduct—Lump Cut	**Voted**	**34,000**	..	..	.
	Charged	..	..	..	..
Net total A—Original Works—Buildings	**Voted**	**40,87,000**	**25,85,600**	**35,85,000**	**20,00,332**
	Charged	*87,000*	*74,000*	*72,000*	*36,951*
Voted.					
New works		40,87,000	25,85,600	35,85,000	20,00,332
Approved in course of construction					
Minor works					
Charged.					
New works		*87,000*	*74,000*	*72,000*	*36,951*
Approved in course of construction					
Minor works					
Original Works—Miscellaneous (voted)			..	..	51
B—Original Works—Communications.					
Voted.					
New works		14,00,000	11,39,000	12,81,000	9,82,171
Approved in course of construction					
Minor works					
Charged.					
New works		*3,000*	..	..	..
Approved in course of construction					
Minor works					
Deduct—Lump Cut		14,000	..	..	..
Total Communications	**Voted**	**13,86,000**	**11,39,000**	**12,81,000**	**9,82,171**
	Charged	*3,000*	..	..	
B—Total Original Works	**Voted**	**54,73,000**	**37,24,600**	**48,66,000**	**29,82,554**
	Charged	*90,000*	*74,000*	*72,000*	*36,951*

III—Detailed Accounts Nos. 50A, B and H.—Original Works—Buildings.

		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
G—Suspense.					
1. Stock—					
(*i*) Charges		..	..	..	..
(*ii*) *Deduct*—Issues to works and other credits .. .		..	..	..	..
2. London Stores—					
(*i*) Charges		..	..	..	..
(*a*) Charges in England		..	..	..	..
(*b*) Indian Charges		.	..	..	..
(*ii*) *Deduct*—Credits by transfer to works or stock ..		..	..	..	..
3. Other Suspense Account—					
(*i*) Charges		..	..	..	..
(*ii*) *Deduct*—Recoveries		..	..	..	..
Total G—Suspense ..	**Voted** ..	**2,000**	**2,500**	**2,500**	**9,106**
	Charged			..	*-2,485*
H—Charges in England.					
Leave and Deputation salaries	Voted ..	15,300	1,600	8,000	16,505
	Charged	*45,700*	*36,000*	*53,200*	*40,852*
Overseas pay	Voted ..	19,100	19,800	10,400	18,529
	Charged	*14,300*	*11,400*	*13,360*	*13,840*
Cost of stores	Voted ..	..	..	..	..
	Charged	..	..	..	..
Miscellaneous	Voted ..	600	700	.	345
	Charged	..	*400*	..	..
For rounding	Voted	..	..	..	..
	Charged	..	..	..	..
Total H—Charges in England ..		**95,000**	**69,900**	**84,960**	**90,071**
	Voted	35,000	22,100	18,400	35,379
	Charged	*60,000*	*47,800*	*66,560*	*54,692*

GRANT No. 30

Famine Relief

(Head of Account:—54—Famine Relief)

Voted Rs. 2,00,000 *Charged Rs. 1,93,000*

Total Rs. 3,93,000

II—Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A.—Famine Relief—				
Salaries and Establishment	**2,000**	**2,000**	**2,000**	**765**
Relief works	..	..	..	..
Relief to people employed otherwise than on famine relief works	..	..	..	..
Gratuitous Relief — **Voted**	**20,000**	**5,00,000**	**20,000**	**5,304**
Charged	*2,000*	*2,000*	..	..
Miscellaneous	**1,78,000**	**2,98,000**	**1,78,000**	..
B.—Transfer to Famine Insurance Fund (*Charged*)	*1,91,000*	*10,00,000*	..	..
Total Grant No. 30	**3,93,000**	**18,02,000**	**2,00,000**	**6,069**
Voted	2,00,000	8,00,000	2,00,000	6,069
Charged	*1,93,000*	*10,02,000*	..	..

III.—Detailed Account No. 54A Salaries and Establishment.

	Number. 1938-39.	Number. 1939-40.					
A-1—Pay of officers			Pay and allowances of special relief officers				19
A-2—Pay of establishment.			Clerks and other superior establishment				
			Inferior establishments				
A-3—Allowances, honoraria, etc.			Travelling allowance				746
A-4—Contingencies			Contingencies				
			Total Salaries and Establishment	**2,000**	**2,000**	**2,000**	**765**
			Voted			2,000	765
			Charged			..	

III.—Detailed Account No. 54B—Relief Works.

		Budget Estimate, 1939 40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
1—*Communications*	Wages of Labour	..	..	..	..
	Other expenditure	..	..	..	..
2—*Irrigation Works.*	Wages of Labour	..	..	..	..
	Other expenditure	..	..	..	..
3—*Other Works* ..	Wages of Labour	..	..	..	..
	Other expenditure	..	.	..	..
	Total Relief Works ..	..	..	..	..
	Voted .	..	.	.	..
	Charged .				..

III.—Detailed Account No. 54C—Gratuitous Relief.

Gratuitous Relief.				
C-1—In Government Institutions				
C-2—In other ways				
C-3—At the houses of the people				
Total Gratuitous Relief ..	22,000	5,02,000	20,000	5,304
Voted ..	20,000	5,00,000	20,000	5,304
Charged ..	*2,000*	*2,000*		..

GRANT No. 31

Superannuation Allowances and Pensions

(Head of Account:—55—Superannuation Allowances and Pensions)

Voted Rs. 73,50,000 *Charged Rs. 27,31,000*

Total Rs. 1,00,81,000

II—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A. Superannuation and retired allowances—					
(a) *Add*—Payments to Central Government on account of pensions payable to officers appointed by the Secretary of State and recoverable from the Province (*Charged*)		*4,28,000*	*4,20,000*	..	*3,67,87*
(b) Pensions of pilotage establishment—					
(i) Pensions of pilots	Voted ..	..	..	..	..
	Charged	*5,000*	*5,000*	*5,000*	*4,70*
(ii) Pensions of non-pilots ..	Voted ..	600	700	1,000	1,01
	Charged	..	..	..	..
(c) Other pensions	Voted ..	67,50,000	65,00,000	63,50,000	62,17,04
	Charged	*16,000*	*14,000*	*8,000*	*16,71*
	Total ..	71,99,600	69,39,700	63,64,000	66,07,35
B. Equated payments of commuted value of pensions transferred from capital (outside the revenue account)—					
(a) Capital	Voted ..	2,40,000	2,32,000	2,32,000	2,24,78
	Charged	*17,000*	*16,000*	*16,000*	*15,4*
(b) Interest (*Charged*)	..	*1,27,000*	*1,36,000*	*1,36,000*	*1,44,0*
C. Compassionate allowance—					
(a) *Add*—Payments to Central Government on account of pensions payable to officers appointed by the Secretary of State and recoverable from the Province (*Charged*)		*3,000*	..	..	..
(b) Compassionate allowance (ordinary)	Voted ..	48,000	48,000	48,000	44,5
	Charged	*6,000*	*6,000*	*9,000*	*7,9*

II—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
		Rs.	Rs.	Rs.	Rs.
Covenanted Civil Service pensions (*Charged*)		..	..	..	.
Donations to Provident Fund ..	**Voted**			**44,000**	**42,834**
	Charged			*8,000*	
(*i*) *Add*—**Payments to Central Government on account of donations to Provident Funds in respect of officers appointed by the Secretary of State** (*Charged*)		*7,000*	*14,000*	..	
(*ii*) **Donations to Provident Funds in respect of other officers (Voted)**		**51,000**	**51,000**		.
Gratuities—					
(*a*) *Add*—**Payments to Central Goverment on account of pensions payable to officers appointed by the Secretary of State and recoverable from the Province** (*Charged*)			..		..
(*b*) **Gratuities** (ordinary)	**Voted**	**40,000**	**39,700**	**30,000**	**31,409**
	Charged	..	.	.	..
(*c*) **Compassionate gratuity (compassionate fund)**	**Voted** ..	**12,000**	**12,300**	**12,000**	**10,239**
	Charged	..		.	.
I. **Pensions for distinguished and meritorious services**	**Voted** ..	**300**	**300**	.	
	Charged		..	.	
I. **Charitable allowances**	**Voted**		..	..	.
	Charged	.	.	..	..
. **Charges in England**	**Voted** ..	**2,80,000**	**2,80,000**	**2,36,000**	**2,25,351**
	Charged	*21,60,000*	*21,15,000*	*21,68,000*	*20,92,984*
I. *Add*—**Payments to Central Government on account of pensions payable to officers serving under Provincial Governments and recoverable under sections 247 (5), 250 (1), 253 (2), 259 (2) and (3) of the Government of India Act, 1935** (*Charged*)			..	*3,99,000*	
K. **Loss or gain by exchange**	**Voted** ..	..		.	**—1,167**
	Charged	.	..	.	*—10,845*
L. *Deduct*—**Pensionary charges transferred to Commercial Departments.**	**Voted** .	**72,000**	**70,000**	**72,000**	**66,870**
	Charged	*38,000*	*36,000*	*38,000*	*35,105*
M. *Deduct*—**Actual amount of pensions recovered from other Governments.**	**Voted** ..	.	.	..	
	Charged	..	..	.	
For rounding	**Voted** ..	+ 100	..	..	..
	Charged	..	..	..	.
Total Grant No. 31 ..		**1,00,81,000**	**97,84,000**	**95,83,000**	**93,33,577**
	Voted ..	**73,50,000**	**70,94,000**	**68,81,000**	**67,29,792**
	Charged	*27,31,000*	*26,90,000*	*27,02,000*	*26,03,785*

III—Detailed Account No. 55—I—Charges in England.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Secretary of State—					
Superannuation allowances and pensions—					
Pensions of Military and Navy officers in respect of Civil Employment (Contribution payable under section 156 of the Government of India Act, 1935) (*Charged*)		*3,20,000*	*3,16,000*	*3,28,000*	*3,23,3..*
B—High Commissioner—					
Superannuation allowances and Pensions—					
(i) Contribution payable under section 156 of the Government of India Act, 1935—					
(a) High Court Judges (*Charged*)		*1,76,000*			*1,56,732*
(b) Indian Civil Service (*Charged*)		*7,22,160*	*17,96,000*	*18,40,000*	*7,32,539*
(c) Other Civil Services in India (*Charged*)		*9,20,000*			*8,46,418*
(ii) Superannuation and Retired allowances (Voted)		2,77,160	2,80,000	2,36,000	2,21,354
(iii) Compassionate allowances	Voted	2,840	..	..	3,907
	Charged	*21,840*	..	..	*33,918*
(iv) Gratuities	Voted	..	..	..	
	Charged	..	*3,000*	..	
	Total	24,40,000	23,95,000	24,04,000	23,18,335
	Voted	2,80,000	2,80,000	2,36,000	2,25,351
	Charged	*21,60,000*	*21,15,000*	*21,68,000*	*20,92,984*

GRANT No. 32

Charges on account of Stationery and Printing

Head of Account:—(1) 56—Stationery and Printing; (2) Depreciation Reserve Fund—Government Presses]

Voted Rs. 23,28,900 *Charged Rs. 17,500*

Total Rs. 23,46,400

	Voted. Rs.	Charged. Rs.	Total Rs.
56—Stationery and Printing ..	23,16,500	17,500	23,34,000
Depreciation Reserve Fund—Government Presses ..	12,400	Nil.	12,400
	23,28,900	17,500	23,46,400

II—Abstract Account

	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
Stationery—	Rs.	Rs	Rs	Rs.
A—Stationery supplied by other Governments .. Voted	**9,18,300**	**7,95,000**	**7,96,300**	**7,95,623**
Charged	*800*	*1,000*	*700*	*624*
B—Discount on plain paper used with stamps	**15,000**	**15,000**	**16,000**	**14,941**
C—Purchase of plain paper used with stamps	**69,000**	**1,04,000**	**1,04,000**	**82,783**
Deduct—**Value of Stationery supplied to other Governments and paying departments**		..	..	..
—Printing—				
D—Government Presses.				
D-1 Pay of officers .. .. .. Voted	31,100	28,700	30,452	39,383
Charged	*10,700*	*11,100*	*12,600*	*11,446*
D-2 Pay of establishments	8,54,830	8,15,900	8,24,490	7,92,033
D-3 Allowances, honoraria, etc. .. .. Voted	18,300	13,700	14,000	9,165
Charged	*1,800*	*300*	*500*	..
D-4—Contingencies	1,19,336	1,00,400	99,919	91,785
D-5—Contract contingencies	51,700	49,500	49,040	47,284
D-6—Mechanical Section	20,300	20,500	20,800	20,807
D-7—Type Foundry Section	4,100	4,000	4,260	4,223
D-8—Provision for depreciation (Voted)	88,700	89,350	84,950	95,628
D-9—Stores	33,250	25,400	26,350	22,986
D-10—Additions to plant and machinery	1,400	5,550	2,700	16,391
D-11—Charges payable to other departments .. .	64,000	64,000	69,200	60,212
D-12—Renewals and replacement from Depreciation Reserve ..	5,000	31,150	31,150	43,296
D-13—*Deduct*—Amount transferred from Depreciation Reserve (Voted)	5,000	31,150	31,150	43,296
For rounding .. Voted	—116	.	—61	..
Charged	..	..	..	..
Total D—Government Presses ..	**12,99,400**	**12,23,400**	**12,39,200**	**12,11,343**
Voted	12,86,900	12,17,000	12,26,100	11,99,897
Charged	*12,500*	*11,400*	*13,100*	*11,446*
Carried over .. Voted	22,89,200	21,31,000	21,42,400	12,03,254
Charged	*13,300*	*12,400*	*13,800*	*12,070*

II—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
		Rs.	Rs.	Rs.	Rs.
Brought forward	Voted ..	22,89,200	21,31,000	21,42,400	21,03,254
	Charged	*13,300*	*12,400*	*13,800*	*12,070*
E—Printing at Private presses		**4,000**	**9,300**	..	.
F—Cost of Printing work done by other Governments		**2,660**	**2,300**	**2,250**	**1,718**
Deduct—**Cost of printing work done for other Governments and paying departments**		..	..	..	..
G—Charges in England	**Voted** ..	**20,920**	**22,700**	**21,680**	**22,107**
	Charged	*4,000*	*2,300*	*4,000*	
H—Loss or gain by exchange	**Voted** ..	.	..	..	**115**
	Charged	..	..	..	..
For rounding	**Voted** ..	**—280**	..	**—330**	.
	Charged	*+200*	..	*+200*	
Total Grant No. 32 ..		**23,34,000**	**21,80,000**	**21,84,000**	**21,39,034**
	Voted ..	23,16,500	21,65,300	21,66,000	21,26,964
	Charged ..	*17,500*	*14,700*	*18,000*	*12,070*

III—Detailed Account No. 56D.—Government Presses.

D—GOVERNMENT PRESSES.					
(Summary).					
(a) Bengal Government Press	**Voted** ..	**8,79,300**	**8,22,500**	**8,33,400**	**8,22,822**
	Charged	*12,500*	*11,400*	*13,100*	*928*
(b) Publication Branch		**43,300**	**31,500**	**33,100**	**30,893**
(c) Secretary to Governor's Press		**10,900**	**10,600**	**10,600**	**11,252**
(d) Darjeeling Branch Press		**33,200**	**33,000**	**35,500**	**34,872**
(e) Press and Forms Department .. .	**Voted** ..	**3,20,200**	**3,19,400**	**3,13,500**	**3,00,058**
	Charged	..	..	..	*10,518*
Total		**12,99,400**	**12,28,400**	**12,39,200**	**12,11,343**
	Voted ..	**12,86,900**	**12,17,000**	**12,26,100**	**11,99,897**
	Charged ..	*12,500*	*11,400*	*13,100*	*11,446*
(Details.)					
(a) Bengal Government Press.					
D-1—Pay of officers.					
Number. 1938-39. 4 / 1939-40. 3 — Superintendent and Deputy Superintendents 1 (650—50—1,250), 2 (550—40—750).	Voted ..	18,000	16,300	18,000	36,337
	Charged ..	*10,700*	*11,100*	*12,600*	*928*
Total officers ..		**28,700**	**27,400**	**30,600**	**37,265**
Carried over ..		**28,700**	**27,400**	**30,600**	37,265

III—Detailed Account No. 56D.—Government Presses—*contd.*

umber. 1939-40.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		D—GOVERNMENT PRESSES—*contd*				
		(a) Bengal Government Press *contd.*				
		Brought forward	28,700	27,400	30,600	37,265
		D-2—Pay of establishments.				
		(1) Operatives.				
		Press correctors, Impositors, Distributors, Compositors, Binders, Counters, etc. ..				
		Piece establishment—				
		Permanent ..	3,66,000	3,26,000	3,35,000	3,08,124
		Temporary ..				
		(2) Branch Supervision.				
34	33	Overseers, Section-holders, Foreman, Jamadars, etc	50,000	57,000	53,200	56,059
		(3) Auxiliaries.				
58	58	Author correction checkers, Proceedings clerk, Brass rule and lead-keepers, Type-supplliers, Unlockers, Pressmen, Inkmen, Carriers, Washers, Mechanics, Report-writers, Press order clerks, Roller-moulders, Clerks, etc.	29,500	29,500	28,300	28,239
		(4) Reading Branch.				
53	53	Readers and Press Revisers, 1(350—400), 3 (250—300), 35 (110—250), 14 (60—100) .. .	1,27,500	1,21,500	1,24,000	1,18,633
17	17	Copy-holders (40—60) ..				
		(6) All other establishments				
60	60	Clerks, Paper store-keepers, Type store-keepers, Miscellaneous store-keepers, Time-keepers, Computors, etc.	88,000	87,500	85,000	86,188
23	23	Servants				
		Total establishment .	**6,61,000**	**6,21,500**	**6,25,500**	**5,96,243**
		Carried over	6,89,700	6,48,900	6,56,100	6,33,508

III—Detailed Account No. 56D.—Government Presses—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
		Rs.	Rs.	Rs.	Rs.
D—GOVERNMENT PRESSES—*contd.*					
(*a*) Bengal Government Press—*contd.*					
Brought forward ..		6,89,700	6,48,900	6,56,100	6,33,508
D-3—Allowances, honoraria, etc.					
Travelling allowance	Voted ..	..	..	..	275
	Charged	*250*	*300*	*500*	
Confidential allowance		1,900	1,900	2,200	2,203
Overtime and other allowances		14,700	7,500	10,000	1,406
Cost of passages granted under Bengal Passage Rules, 1927	Voted ..	..	2,300	..	33
	Charged	*1,550*	..	..	..
Total allowances ..		**18,400**	**12,000**	**12,700**	**6,979**
D-4—Contingencies.					
Customs duty on imported stores		2,900	2,900	2,900	2,835
Rents, rates and taxes		10,210	10,200	10,200	10,206
Purchase of books		.		..	10
Subscription to newspapers and periodicals		100	100	100	52
Other contingent charges		51,200	45,000	47,000	42,432
Total contingencies ..		**64,410**	**58,200**	**60,200**	**55,535**
D-5—Contract contingencies		**22,200**	**23,000**	**27,000**	**24,808**
Number.					
1938-39. / 1939-40.	**D-6—Mechanical Section.**				
	(*1*) *Operatives.*				
6 / 6	Carpenters (30—1—40)	2,900	2,900	2,900	2,943
	(*3*) *Auxiliaries.*				
9 / 9	Mechanics, Drivers and Gas-fitters	8,500	8,800	9,100	9,278
	Total Mechanical Section ..	**11,400**	**11,700**	**12,000**	**12,221**
	D-7—Type Foundry Section.				
	(*1*) *Operatives.*				
1 / 1	Matrix-maker, Casters (100 and less)	1,200	1,200	1,200	1,200
	(*3*) *Auxiliaries.*				
1 / 1	Clerk and Machine justifier (40—202)	1,200	1,100	1,140	1,103
	Total Type Foundry ..	**2,400**	**2,300**	**2,340**	**2,303**
	Carried over ..	8,08,510	7,56,100	7,70,340	7,35,354

III—Detailed Account No. 561.—Government Presses—*contd.*

Numbers. 1938-39.	Numbers. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
			Rs	Rs.	Rs.	Rs.
		D—GOVERNMENT PRESSES—*contd*				
		(a) Bengal Government Press—*concld*				
		Brought forward	8,08,510	7,56,100	7,70,340	7,35,354
		D-8—Provision of depreciation.				
		For payment into Depreciation Reserve (Voted) ..	56,700	54,550	55,660	56,022
		D-9—Stores.				
		Raw materials	25,400	18,000	18,000	16,001
		D-10—Addition to plant and machinery .. .	1,200	5,250	2,500	16,373
		D-12—Renewals and replacement from Depreciation Reserve				
		Renewals and replacement ..		26,150	26,150	38,966
		D-13—*Deduct*—Amount transferred from Depreciation Reserve (voted)		26,150	26,150	38,966
		Total	**8,91,810**	**8,33,900**	**8,46,490**	**8,23,750**
		For rounding { Voted	10		10	
		For rounding { *Charged*				..
		Total (a) Bengal Government Press	**8,91,800**	**8,33,900**	**8,46,500**	**8,23,750**
		Voted	8,79,300	8,22,500	8,33,400	8,22,822
		Charged	*12,500*	*11,400*	*13,100*	*928*
		(b) Publication Branch.				
		D-2—Pay of establishment.				
12	12	Clerks (45—150) . ..	11,500	11,300	11,300	11,190
4	4	Servants (15—27)	900	900	800	897
		Temporary establishment .				
		Total pay of establishment	**12,400**	**12,200**	**12,100**	**12,087**
		D-3—Allowances, honoraria, etc.				
		House-rent and other allowances	200	300	400	339
		Total .	**200**	**300**	**400**	**339**
		D-4—Contingencies.				
		Postage and telegram charges	26,725	17,000	18,600	16,300
		Purchase of books				
		Other contingent charges	4,000	2,000	2,000	2,167
		Total Contingencies	**30,725**	**19,000**	**20,600**	**18,467**
		Total	**43,325**	**31,500**	**33,100**	**30,893**
		For rounding	25	..		
		Total (b) Publication Branch	**43,300**	**31,500**	**33,100**	**30,893**

III—Detailed Account No. 56D—Government Presses—*contd.*

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
			Rs.	Rs.	Rs.	Rs.
		D—GOVERNMENT PRESSES—*contd.*				
		(c) Secretary to Governor's Press.				
		D-1—Pay of officer.				
1	1	Manager (175—220)	2,500	2,300	2,340	2,2
		Total Pay of Officer ..	**2,500**	**2,300**	**2,340**	**2,1**
		D-2—Pay of establishment.				
		(1) Operatives.				
8	8	Compositors, Impositors, Machinemen and Binder, 3(50—80), 2 (40—60), 2(30—50), 1 (20—40)	5,200	5,200	5,300	5,(
		(4) Reading Branch.				
1	1	Reader (110—8—150)	2,500	2,400	2,400	2,3
1	1	Copy-holder (40—60)				
		(6) All other establishment.				
1	1	Peon (15—19)	230	200	230	
		Total Pay of establishments ..	**7,930**	**7,900**	**7,930**	**8,(**
		D-3—Allowances, honoraria, etc.				
		Overtime and other allowances	500	500	300	
		Travelling allowance	..	..	..	..
		Total allowances, etc. ..	**500**	**500**	**300**	
		For rounding ..	−30	.	+30	..
		Total (c) Secretary to Governor's Press ..	**10,900**	**10,800**	**10,600**	**11,**

III—Detailed Account No. 56D—Government Presses—*contd.*

Numbers. 1938-39	Numbers. 1939-40		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		D—GOVERNMENT PRESSES—*contd.*				
		(d) Darjeeling Branch Press.				
		D-2—Pay of establishments.				
		(1) Operatives.				
25	25	Compositors, Distributors, Pressmen and Binders (98 and less)	16,600	16,600	19,100	18,511
		(2) Branch supervision.				
1	1	Section-holder (125—10—175)	1,600	1,500	1,600	1,955
		(4) Reading Branch.				
6	6	Readers and copyholders (300 and less) .. .	10,900	10,700	10,700	10,469
		(6) Other establishments.				
3	3	Clerk (50—3—125) and apprentices	1,300	1,200	1,200	1,083
		Total pay of establishment ..	**30,400**	**30,000**	**32,600**	**32,018**
		D-3—Allowances, honoraria, etc.				
		Travelling allowances		..		..
		House-rent and other allowances		..		
		Overtime allowance	900	1,000	1,000	881
		Total allowances, etc. ..	**900**	**1,000**	**1,000**	**881**
		D-4—Contingencies.				
		Rent of telephone line				130
		Rent, rates and taxes	330	300	360	177
		Clothing for peons				18
		Customs duty on imported stores				
		Other contingent charges	700	800	700	802
		Total contingencies ..	**1,030**	**1,100**	**1,060**	**1,127**
		D-5—Contract Contingencies	500	500	540	504
		D-9—Stores.				
		Raw materials	350	400	350	342
		D-10—Additions to plant and machinery.				
		For rounding ..	+20	..	—50	..
		Total (d) Darjeeling Branch Press	**33,200**	**33,000**	**35,500**	**34,872**

III.—Detailed Account No. 56D.—Government Presses—*contd.*

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actual 1937-38
				Rs.	Rs.	Rs.	Rs.
			D—GOVERNMENT PRESSES—*contd.*				
			(c) Press and Forms Department.				
D-1—Pay of officers.	1	1	Manager (750—40—950) ..				
			Voted ..	10,600	10,100	10,112	
			Charged	..	..	..	*10,*
			Total pay of officers ..	**10,600**	**10,100**	**10,112**	**11,**
			(2) Branch supervision.				
D-2—Pay of establishment.	25	25	Overseers, Section-holders, Foremen, Jamadars (350 and less) ..	34,500	34,000	35,600	34,9
			(3)—Auxiliaries.				
	1	1	Press corrector (50—80) ..	960	1,000	960	
			(4) Reading Branch.				
	3	3	Readers (150 and less) ..	4,540	4,400	4,500	4,3
			(5) Standing Formes.				
	3	3	Forme-keepers (90 and less) ..	2,100	2,000	2,000	1,
			(6) All other establishments.				
	52	52	Clerks and store-keepers ..				
			Forms Department (300 and less)				
	27	27	Press Department (250 and less)	1,01,000	1,03,000	1,03,300	1,01,
			Servants—				
	13	13	Forms Department (35 and less)				
	4	4	Press Department (112 and less)				
			Temporary establishment ..				
			Total pay of establishment	**1,43,100**	**1,44,400**	**1,46,360**	**1,43,**
			Carried over .. Voted ..	1,53,700	1,54,500	1,56,472	1,44,
			Carried over .. *Charged*		..	..	*10,*

III—Detailed Account No. 56D—Government Presses—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	D—GOVERNMENT PRESSES—*contd.*				
	(c) Press and Forms Department—*contd.*				
	Brought forward .. { Voted ..	1,53,700	1,54,500	1,56,472	1,44,358
	{ *Charged*	..	..	..	*10,518*
D-3—*Allowances, honoraria, etc.*	Travelling allowance	100	100	100	19
	House-rent and other allowances		..		68
	Cost of passages granted under Bengal Passage Rules, 1927 ..		100	..	
	Total Allowances, etc. ..	**100**	**200**	**100**	**87**
D-4—*Contingencies*	Rent, rates and taxes .	2,412	2,400	2,412	2,411
	Purchase of books . . .	9	100	47	17
	Subscription to newspapers and periodicals ..	30	..	30	26
	Other contingent charges	20,000	19,000	15,000	13,763
	Customs duty on imported stores .	720	600	570	439
	Total Contingencies	**23,171**	**22,100**	**18,059**	**16,656**
	D-5—Contract Contingencies	29,000	26,000	21,500	21,972

Number. 1938-39.	Number. 1939-40.				
			(3) Auxiliaries.		
8	8	D-6—*Mechanical Section.*	Mechanics, Drivers, etc. (200 and less)	8,900	8,800	8,800	8,244
			Total Mechanical Section ..	**8,900**	**8,800**	**8,800**	**8,244**
			Branch supervision.				
1	1	D-7—*Type Foundry Section.*	Foreman (80—100)	1,000	1,100	1,200	1,200
			(3) Auxiliaries.				
1	1		Justifier (40—60)	700	600	720	720
			Total Type Foundry ..	**1,700**	**1,700**	**1,920**	**1,920**
			Carried over .. { Voted ..	2,16,571	2,13,300	2,06,851	1,93,237
			{ *Charged*	..	..	..	*10,518*

III—Detailed Account No. 56D. and F.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	D—GOVERNMENT PRESSES—*concld.*				
	(e) Press and Forms Department—*concld.*				
	Brought forward { Voted ..	2,16,571	2,13,300	2,06,851	1,93,23
	Brought forward { *Charged* ..	..	..	..	*10,51*
D-8—Provision for depreciation.	For payment into Depreciation Reserve (Voted)	32,000	34,800	29,300	39,66
D-9—Stores ..	Purchase of raw materials	7,500	7,000	8,000	6,98
D-10—Additions to plant and machinery.	Additions to plant and machinery ..	200	300	200	18
D-11—Charges payable to other departments.	Cost of convict labour	64,000	64,000	69,200	60,21
D-12—Renewals and replacement from Depreciation Reserve.	Renewals and replacement	5,000	5,000	5,000	4,3
D-13—Deduct—Amount transferred from Depreciation Reserve.	Amount transferred from Depreciation Reserve (Voted)	5,000	5,000	5,000	4,3
	For rounding .. { Voted ..	—71	..	—51	.
	For rounding .. { *Charged* ..	..	..	..	
	Total (e) Press and Forms Department ..	**3,20,200**	**3,19,400**	**3,13,500**	**3,10,5**
	Voted ..	3,20,200	3,19,400	3,13,500	3,00,0
	Charged ..	..	..	..	*10,5*
	F—Cost of printing work done by other Governments.				
	Cost of Army forms supplied to the Police Department	360	300	250	2
	Cost of L. A. D. Forms	300			
	Other printing works	2,000	2,000	2,000	1,5
	Total ..	**2,660**	**2,300**	**2,250**	**1,7**

III—Detailed Account No. 56G.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
G—CHARGES IN ENGLAND.	Rs.	Rs.	Rs.	Rs.
G-1 (i)—Leave salaries and deputation pay (Voted)	..	7,000	6,000	4,676
G-1 (ii)—Sterling overseas pay { Voted ..	..		..	3,690
Charged	*4,000*	*2,300*	*4,000*	..
G-2—Cost of stores proper (B. G. Press) ..	17,560	12,200	12,200	11,433
G-3—Cost of stores purchased from Depreciation Reserve (B. G. Press) ..	5,720	15,400	15,400	11,059
Total stores—B. G. Press ..	23,280	27,600	27,600	22,492
G-4—*Deduct*—Amount transferred from Depreciation Reserve for renewals and replacements (B. G. Press) ..	5,720	15,400	15,400	11,059
Total B. G. Press—Stores .	17,560	12,200	12,200	11,433
G-2—Cost of stores proper (Press and Forms Department)	3,360	3,500	3,480	2,308
G-3—Cost of stores purchased from Depreciation Reserve (Press and Forms Department)	1,680	640	520	958
Total stores—Press and Forms Department	5,040	4,140	4,000	3,266
G-4—*Deduct*—Amount transferred from Depreciation Reserve for renewals and replacements (Press and Forms Department).	1,680	640	520	958
Total Press and Forms Department Stores	3,360	3,500	3,480	2,308
Grand Total (Stores) ..	20,920	15,700	15,680	13,741
Total charges in England { **Voted** ..	**20,920**	**22,700**	**21,680**	**22,107**
Charged	*4,000*	*2,300*	*4,000*	..
H—LOSS OR GAIN BY EXCHANGE.				
(*a*) On sterling transactions on stores (Voted)	..	..	..	- 67
(*b*) On Home transactions other than stores. { Voted ..	..	..	.	—48
Charged	..	..	..	..
Total { Voted ..	..	..	..	—115
Charged	..	..	..	.

GRANT No. 33

Miscellaneous

(Head of Account:—57—Miscellaneous)

Voted Rs. 1,03,99,000 *Charged Rs. 36,000*

Total Rs. 1,04,35,000

II—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Allowances to Terrorists and other State Prisoners (Voted)		..	..	..	6,114
A-A—Expenditure on account of State Prisoners and Detenus (Voted)		..	2,70,000	3,00,000	
B—Cost of Books and Periodicals (Voted)		..	..	..	..
C—Donations for Charitable purposes	Voted	84,500	1,26,500	1,28,000	76,984
	Charged		..	..	.
D—Charges on account of European Vagrants—					
D-1—Pay of establishment	Voted	..	..	..	1,620
	Charged	..	..	..	..
D-2—Contingencies	Voted	..	..	..	2,149
	Charged	..	..	..	
For rounding (Voted)		..	..	..	
Total D		..	..	..	3,769
	Voted	..	..	..	
	Charged	..	..	..	
E—Special Commissions of Enquiry—					
E-1—Pay of officers	Voted	76,700	24,600		..
	Charged	*27,600*	*10,800*		..
E-2—Pay of establishment (Voted)		19,600	5,400		..
E-3—Allowances, honoraria, etc.	Voted	96,000	36,600		..
	Charged	*3,600*	*1,600*		..
E-4—Contingencies (Voted)		22,700	18,900		1,200
E-5—Grants-in-aid, contributions for passages, etc. (*Charged*)		..	..		..
For rounding	Voted	..	..		..
	Charged	*—200*	..		
Total E		**2,46,000**	**97,900**	**1,93,000**	**1,200**
	Voted	2,15,000	85,500	1,93,000	1,200
	Charged	*31,000*	*12,400*	..	..

II.—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
F—Rewards for destruction of wild animals	Voted ..	..	..	..	3,295
	Charged ..	..	..	..	..
G—Petty Establishments—					
G-1—Pay of establishment (Voted)		19,500	19,500	20,300	19,551
G-2—Allowances, honoraria, etc. (Voted)		900	900	900	724
G-3—Contingencies (Voted)		74,000	79,600	77,400	75,927
For rounding		−400	..	+400	..
Total G		94,000	1,00,000	99,000	96,202
	Voted ..	94,000	1,00,000	99,000	96,202
	Charged ..	..	..	..	..
H—Irrecoverable temporary loans and advances written off.	Voted ..	4,000	5,000	4,000	1,30,908
	Charged ..			..	
I—Rents, rates and taxes	Voted ..	49,500	42,000	42,700	43,121
	Charged ..	..	..	..	..
J—Contributions	Voted ..	98,91,000	10,08,000	10,05,000	9,87,036
	Charged ..	..			
K—Miscellaneous charges for the treatment of patients at the Pasteur Institute.	Voted ..	..		..	..
	Charged ..	..	..		
L—Miscellaneous Durbar charges (Voted)		4,000	4,000	4,000	5,723
M—Miscellaneous and unforeseen charges	Voted ..	45,000	9,000	46,000	10,87,885
	Charged ..	*100*	..	*100*	
Charges in connection with His Majesty's Coronation (Voted)		..	..	..	24,716
N—Charges in England—					
High Commissioner for India—					
Sterling overseas pay (*Charged*)		*4,800*	*1,600*	..	..
Other charges—					
(*a*) Cost of books and periodicals (voted)		400	400	400	339
(*b*) Miscellaneous Expenditure (voted)		1,600	3,600	..	..
Total N		6,800	5,800	400	339
	Voted ..	2,000	4,000	400	339
	Charged ..	*4,800*	*1,600*		..
O—Loss or gain by exchange on Home transactions other than stores.	Voted ..	..			2
	Charged ..	..		..	
Loss or gain by exchange on local transactions (Voted)		..	..	−100	..
For rounding ..	Voted ..	..	..	..	..
	Charged ..	*+100*	..	..	..
Total Grant No. 33		1,04,35,000	16,68,000	18,22,100	24,67,090
	Voted ..	1,03,99,000	16,54,000	18,22,000	24,67,090
	Charged ..	*36,000*	*14,000*	*100*	

III.—Detailed Accounts Nos. 57C. and D.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C—DONATIONS FOR CHARITABLE PURPOSES.				
Charges for vagrants (other than European and non-Indian vagrants), shipwrecked mariners, maintenance of paupers and indigent persons, burial of paupers and passage and diet money of insane persons sent to and released from mental hospitals. — Voted ..	7,000	7,000	7,000	5,937
Charged..		..	..	..
Maintenance of famine orphans (voted)	15,000	15,000	15,500	14,302
Other donations for charitable purposes .. .. — Voted ..	68,000	1,00,000	1,00,000	56,745
Charged..		..	..	..
Charges on account of European and non-Indian Vagrants, etc.—				
Pay of establishment	1,800	1,700	1,800	..
Contingencies (including deportation charges) — Voted ..	2,800	2,800	3,500	..
Charged..				
For rounding — Voted ..	−100	..	+200	..
Charged..		..	..	..
Total C ..	**94,500**	**1,26,500**	**1,28,000**	**76,984**
Voted ..	94,500	1,26,500	1,28,000	76,984
Charged..		..	..	..
D—Charges on account of European and non-Indian vagrants, etc.—				
D-1—Pay of establishment .. .. — Voted ..				1,620
Charged..				..
Leave salaries				
D-2—Contingencies (including deportation charges) — Voted ..				2,149
Charged..				..
For rounding				
Total D ..				3,769
Voted ..				3,769
Charged..				..

III.—Detailed Accounts Nos. E. and G.—Special Commissions of Enquiry and Petty Establishments.

		Budget Estimate, 1939-40.	Revised Estimate 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
E—Special Commissions of Enquiry.		Rs	Rs.	Rs	Rs
E-1—Pay of officers—					
Gazetted officers	Voted ..	76,700	24,600		
	Charged	*27,600*	*10,800*		
E-2—Pay of establishment—					
Clerks		16,900	4,500		
Servants		2,700	900		
E-3—Allowances, honoraria, etc.—					
Travelling allowance	Voted .	34,600	11,300		
	Charged	*2,000*	*1,000*		
House-rent and other allowances ..	Voted ..	57,400	25,300		
	Charged	*1,600*	*600*		
Cost of passages (Voted)		4,000	..		..
E-4—Contingencies—					
Contingent charges		22,700	18,900		1,200
E-5—Grants-in-aid, contribution for passages, etc. (*Charged*) ..		..	.		..
For rounding	Voted ..	..	.		.
	Charged	*– 200*	..		
Total E—Special Commissions of Enquiry ..		**2,46,000**	**97,900**	**1,93,000**	**1,200**
	Voted ..	2,15,000	85,500	1,93,000	1,200
	Charged	*31,000*	*12,400*	..	
G—PETTY ESTABLISHMENTS.					
Summary.					
(*a*) For maintenance of Writers' Buildings		18,100	20,100	19,700	20,066
(*b*) Establishment at Hastings		300	300	300	282
(*c*) Central Despatch Section		76,000	79,600	78,600	75,854
For rounding		– 400		+ 400	.
Total G—Petty Establishments ..		**94,000**	**1,00,000**	**99,000**	**96,202**
	Voted ..	94,000	1,00,000	99,000	96,202
	Charged ..	..	..	..	..

Details.					
I.—Petty establishments—					
(*a*) For maintenance of Writers' Buildings—					
G-1—Pay of establishment—					
Establishment		3,100	3,100	3,100	3,101
Temporary establishment		..	..	..	..
G-3—Contingencies		15,000	17,000	16,600	16,965
For rounding		..	..	..	..
Total (*a*) for maintenance of Writers' Buildings		18,100	20,100	19,700	20,066

III.—Detailed Accounts Nos. 57G. and J.—Petty Establishments, etc.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
G—PETTY ESTABLISHMENTS—*concld.*				
(*b*) Establishment at Hastings	300	300	300	28
(*c*) *Central Despatch Section.*				
G-1—Pay of establishment	16,100	16,100	16,900	16,16
G-2—Allowances and honoraria	900	900	900	724
G-3—Contingencies—				
Cost of stamps	45,000	45,000	47,000	45,000
Office expenses and miscellaneous	14,000	17,600	13,800	13,962
Total (c) Central Despatch Section	76,000	79,600	78,600	75,854
J—Contributions.				
For the maintenance of telegraph lines	11,900	3,000	2,600	2,500
Grant to Victoria Memorial	25,000	25,000	25,000	25,000
For other purposes .. .. Voted ..	21,600	22,500	21,200	22,568
Charged	..	..	..	575
Contribution to the Post and Telegraph Department for Foreign State Telegrams	1,000	1,000	1,000	575
Augmentation grants to District Boards (voted)	9,35,000	9,35,000	9,35,000	9,34,718
Grant to the Labour Welfare Organisations (voted)	20,000	18,000	20,000	2,250
Miscellaneous Contributions.				
(*i*) Grants to local bodies in lieu of public works cess and fines under the Cess Act previously paid direct to those bodies ..	67,00,000			
(*ii*) Grants to local bodies in lieu of miscellaneous receipts under the Bengal Ferries Act previously paid direct to those bodies ..	6,30,000			
(*iii*) Grants to local bodies in lieu of fines, etc., under the Bengal Local Self-Government Act previously paid direct to those bodies	7,75,000			
(*iv*) Grants to local bodies in lieu of fines, etc., under the Licensed Warehouse and Fire Brigade Act previously paid direct to those bodies	850			
(*v*) Grants to local bodies in lieu of fees and fines under the Bengal Village Self-Government Act previously paid direct to those bodies	4,35,000			

III.—Detailed Accounts Nos. 57J. and M.—Contributions, etc.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
J—Contributions—*concld.*				
(*vi*) Grants to local bodies in lieu of fines, etc., under the Bengal Food Adulteration Act previously paid direct to those bodies	75,000			
(*vii*) Grant to the Calcutta Corporation in lieu of fines, etc, under the Calcutta Municipal Act previously paid direct to that body	74,000			
(*viii*) Grants to local bodies in lieu of fines, etc., under the Bengal (Rural) Primary Education Act previously paid direct to those bodies	..			
(*ix*) Grants to local bodies in lieu of fines, etc., under the Bengal Municipal Act previously paid direct to those bodies	53,000			
(*x*) Grants to local bodies in lieu of fines, etc., under the Howrah Offences Act previously paid direct to those bodies	5,000			
(*xi*) Grants to local bodies in lieu of fines, etc, under the Vaccination Act previously paid direct to those bodies	10,000			
(*xii*) Grants to District Boards in lieu of their receipts on account of lapsed landlords' fees and landlords' transfer fees under the Bengal Tenancy Act previously paid to those bodies out of the deposit head.	1,15,000			
(*xiii*) Payment of fees under the Petroleum Act in Calcutta and Districts—				
(*i*) To Fire Brigade Fund	3,500	3,500		
(*ii*) To Municipalities constituted prior to 1st April 1927				
For rounding .. .. Voted ..	+ 150		+ 200	..
Charged	..	..	..	.
Total J—Contributions ..	**98,91,000**	**10,08,000**	**10,05,000**	**9,87,036**
Voted ..	98,91,000	10,08,000	10,05,000	9,87,036
M—Miscellaneous and unforeseen charges.				
For internments under the Bengal Criminal Law Amendment Act, 1930. Voted .	..	.	.	10,85,451
Charged	..	..	..	..
Rewards for destruction of wild animals .. .. Voted	3,000	3,000	3,000	..
Charged	*100*	..	*100*	..
Miscellaneous charges for the treatment of patients at the Pasteur Institute Voted	..	..	..	..
Charged	.	.	..	
Other charges .. .. Voted	42,000	6,000	43,000	2,234
Charged	..	..	.	..
Total Miscellaneous and unforeseen charges	**45,100**	**9,000**	**46,100**	**10,87,685**
Voted ..	45,000	9,000	46,000	10,87,685
Charged .	*100*	.	*100*	.

GRANT No. 31

Commutation of Pensions

(Head of Account:—55A—Commutation of Pensions Financed from Ordinary Revenues)

Voted Rs. 10,00,000 ***Charged Rs. 1,00,000***

Total Rs. 11,00,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Amount transferred from "83—Payments of commuted value of pensions."	Voted ..	10,00,000	11,16,000	10,00,000	8,18,266
	Charged ..	*1,00,000*	*1,00,000*	*1,00,000*	*55,741*
Total Grant No. 31 ..		11,00,000	12,16,000	11,00,000	8,74,007
	Voted ..	10,00,000	11,16,000	10,00,000	8,18,266
	Charged	*1,00,000*	*1,00,000*	*1,00,000*	*55,741*

GRANT No. 10

Irrigation, Navigation, Embankment and Drainage Works

(*Vide* page 100 of Civil Estimate)

(Head of Account:—68—Construction of Irrigation, Navigation, Embankment and Drainage Works)

Voted Rs. 14,000 *Charged Rs. 1,000*

Total Rs. 15,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
G-A—Irrigation Works ..	Voted	14,000	59,000	38,000	2,51,665
	Charged	*1,000*	*7,000*	*7,000*	*20,244*
Total—(Damodar Canal)		15,000	66,000	45,000	2,71,909
H-B—Navigation, Embankment and Drainage Works ..	Voted ..	59,000	95,000	95,000	67,033
	Charged				
Total Net ..		**44,000**	**29,000**	**50,000**	**2,04,876**
	Voted .	—45,000	36,000	57,000	1,84,632
	Charged ..	*1,000*	*7,000*	*7,000*	*20,244*

III—Detailed Account.

G-A—Irrigation Works.					
Productive— (Damodar Canal.)					
G-1—Works— New works	} 8,300	34,000	23,000	42,501
Works in progress			4,000	1,79,929
G-1(*a*)—Extraordinary Replacements	..			54,777
G-2—Establishment	Voted .. 5,.00	24,000	10,500	16,767
	Charged *1,300*	*7,000*	*6,500*	1,921
G-3—Tools and plants	300	1,500	1,000	..
G-4—Suspense	..			27,463
G-6—*Deduct*—Receipts and recoveries on Capital Account ..	..	500	500	..
G-7—Charges in England	Voted ..			*3,495*
	Charged ..			*—18*
G-8—Loss or gain by exchange..	*Charged* ..	..	..	..
For rounding ..	Voted .. —300		..	..
	Charged *300*		*+500*	..
Total (A—Irrigation Works) ..		**15,000**	**66,000**	**45,000**	**2,71,909**
	Voted ..	14,000	59,000	38,000	2,51,665
	Charged	*1,000*	*7,000*	*7,000*	*20,244*

III—Detailed Account—*concld.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actual 1937-3
	Rs.	Rs.	Rs.	Rs.
H-B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
Productive— (Grand Trunk Canal.)				
H-1—Works—				
New works				
Works in progress				
H-2—Establishment .. .. .. { Voted .. / *Charged*				
H-3—Tools and plants				
H-4—Suspense				
H-5—*Deduct*—Receipts and recoveries on Capital Account ..				
H-6—Charges in England .. .. .. { Voted .. / *Charged*				
H-7—Loss or gain by exchange				
For rounding .. { Voted .. / *Charged*				
Total ..				
Voted ..				
Charged ..				
Unproductive—				
(Hijli Tidal Canal, Calcutta and Eastern Canals, Madaripur Bhil Route, Dredging Bidyadhari river and Dredgers *Ronaldshay*, *Cowley*, *Burdwan*, and *Alexandra*, etc.)				
H-8—Works—				
New works	..	..	..	..
Works in progress	..	..	..	..
H-9—Establishment .. .. .. { Voted .. / *Charged*	.. / ..	.. / ..	.. / ..	.. / ..
H-10—Tools and plant	..	..	..	..
H-11—Suspense	..	..	..	..
H-12—*Deduct*—Receipts and recoveries on Capital Accounts ..	59,000	95,000	95,000	67,(
H-13—Charges in England .. .. { Voted .. / *Charged*	.. / ..	.. / ..	.. / ..	.. / ..
H-14—Loss or gain by exchange	..	..	..	..
For rounding	..	..	..	..
Total—Unproductive ..	−59,000	−95,000	−95,000	−67,(
Voted ..	−59,000	−95,000	−95,000	−67,(
Charged	..	..	..	..
Total—H-B—Navigation, Embankment and Drainage Works ..	**−59,000**	**−95,000**	**−95,000**	**−67,(**
Voted ..	−59,000	−95,000	−95,000	−67,(
Charged	..	..	..	..
Total ..	−44,000	−29,000	−50,000	2,04,8
Voted ..	−45,000	−36,000	−57,000	1,84,6
Charged	*1,000*	*7,000*	*7,000*	*20,2*

GRANT No. 29

Civil Works

(Head of Account:—81—Civil Works not charged to Revenue)

Voted Rs. Nil. *Charged Rs. Nil.*

Total Rs. Nil.

II—Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
K. Original works—Buildings				
Civil works—				
L. Original works—Communications				
M 2. Establishment (voted)				
N. 2. Tools and plant (voted)				
O. Stock and suspense				
P. Loss or gain by exchange (voted)				
Q. *Deduct*—English cost of establishment (voted) .				
For rounding .. { Voted .. / *Charged* }				
Total Grant No. 29 ..	..	..	..	..
Total .. { **Voted** .. / *Charged* }	.. / ..	.. / ..	.. / .	.. / ..

GRANT No. 31

Commuted Value of Pensions

(Head of Account:—83—Payments of Commuted Value of Pensions)

Voted Rs. – 2,40,000 ***Charged Rs. – 17,000***

Total Rs. – 2,57,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Payments of commuted value of pensions—					
(*a*) Payments in India	Voted ..	..	11,11,000	9,95,000	8,21,647
	Charged	..	*77,000*	*70,000*	*48,420*
(*i*) *Add*—Payments to Central Government on account of commuted value of pensions payable to officers appointed by the Secretary of State (*Charged*) ..		*70,000*	..	..	..
(*ii*) Other payments (Voted)		9,95,000	..	..	..
(*b*) Payments in England—					
Par value	Voted ..	..	5,000	5,000	..
	Charged	..	*23,000*	*30,000*	*7,359*
(*i*) *Add*—Payments to Central Government on account of commuted value of pensions payable to officers appointed by the Secretary of State (*Charged*) ..		*30,000*	..	..	..
(*ii*) Other payments (Voted)		5,000	..	..	..
Loss or gain by exchange	Voted ..	..	..	..	..
	Charged	..	..	..	*–38*
Total		11,00,000	12,16,000	11,00,000	8,77,388
	Voted ..	10,00,000	11,16,000	10,00,000	8,21,647
	Charged	*1,00,000*	*1,00,000*	*1,00,000*	*55,741*
Deduct—Amount financed from ordinary revenues	Voted ..	10,00,000	11,16,000	10,00,000	8,18,266
	Charged	*1,00,000*	*1,00,000*	*1,00,000*	*55,741*
Deduct—Amount recovered from other Governments	Voted ..	..	..	..	3,381
	Charged	..	..	..	..
Deduct—Capital portion of equated payments out of revenue.	Voted ..	2,40,000	2,32,000	2,32,000	2,24,760
	Charged	*17,000*	*16,000*	*16,000*	*15,427*
For rounding	Voted ..	..	..	..	..
	Charged	..	..	..	..
Net amount not charged to revenue .. Total Grant No. 31 ..		–2,57,000	–2,48,000	–2,48,000	–2,40,188
	Voted ..	–2,40,000	–2,32,000	–2,32,000	–2,24,760
	Charged	*–17,000*	*–16,000*	*–16,000*	*15,427*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
DEBT, DEPOSITS, ETC.	Rs.	Rs.	Rs.	Rs.
Unfunded Debt.				
STATE PROVIDENT FUNDS—				
General Provident Fund	44,20,000	44,20,000	52,60,000	44,39,000
I. C. S. Provident Fund	1,44,600	1,40,000	1,60,000	1,49,000
I. C. S. (Non-European Members) Provident Fund	2,000	2,000	5,000	3,000
Contributory Provident Fund	1,34,000	1,34,000	1,35,000	1,33,000
Other Miscellaneous Provident Funds	..	4,000	..	9,000
Total ..	47,00,000	47,00,000	55,00,000	47,33,000
DEPOSITS AND ADVANCES.				
Deposits not bearing interest.				
Famine Insurance Fund—				
A—Famine Insurance Fund— Transfer to the Revenue Account	..	..	..	..
B—Investment Account— Purchase of Securities	1,91,000	9,94,000	..	..
Deposits of Local Funds—				
OTHER FUNDS—				
Municipal Funds	54,00,000	53,00,000	53,00,000	54,44,000
Port and Marine Funds	..	..	..	..
Education Funds	22,00,000	22,00,000	22,00,000	16,83,000
Medical and Charitable Funds	1,00,000	1,00,000	1,10,000	1,02,000
Other Miscellaneous Funds	10,00,000	10,00,000	10,60,000	9,80,000
Total ..	87,00,000	86,00,000	86,70,000	82,09,000
Departmental and Judicial Deposits—				
Civil Deposits—				
Revenue Deposits	30,00,000	33,00,000	32,00,000	36,64,000
Civil Courts' Deposits	1,70,00,000	1,72,00,000	1,96,00,000	1,94,68,000
Criminal Courts' Deposits	1,40,000	1,50,000	1,70,000	1,65,000
Personal Deposits	1,90,00,000	2,00,00,000	2,37,00,000	2,33,92,000
Trust Interest Fund	2,20,000	2,20,000	2,15,000	2,23,000
Forest Deposits	1,000	1,000	1,000	1,000
Deposit for work done for public bodies or individuals ..	77,00,000	97,00,000	92,20,000	1,00,68,000
Deposits of the Jute Cess Fund	12,00,000	12,00,000	13,00,000	13,77,000
Deposits on account of cost price of Liquor, Ganja and Bhang	6,00,000	6,00,000	5,14,000	5,09,000
Public Works Deposits	6,00,000	6,00,000	3,90,000	4,22,000
Unclaimed Deposits in the General Provident Fund ..	2,000	2,000	..	3,000
Total ..	4,94,63,000	5,29,73,000	5,83,10,000	5,92,92,000

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget, Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Other Accounts—				
Subvention from Central Road Fund	29,61,000	23,31,000	25,31,000	13,22,000
Deposit account of grants for economic development and improvement of rural areas	..	6,97,000	8,07,000	6,04,000
Deposit account for works done for public bodies and individuals—Contributions from local bodies for rural reconstruction scheme	..	1,84,000	1,28,000	..
Deposit account of grants for economic development and improvement of rural areas—				
Government of India 1st grant	29,000	..	..	..
Local Contribution	14,000	..	..	..
Government of India grant for Co-operative training ..	44,000	..	..	..
Government of India 2nd grant	6,06,000	..	..	..
Local Contribution	1,70,000	..	..	..
Deposit account of the grant made by the Indian Central Cotton Committee	4,000	4,000	4,000	4,000
Deposit account of the grant made by the Imperial Council of Agricultural Research	95,000	95,000	94,000	1,04,000
Deposit account of the grant by the Central Government for development of Sericultural Industry	50,000	46,000	50,000	42,000
Deposit account of the grant by the Central Government for development of handloom industry	91,000	87,000	98,000	1,37,000
Deposit account of the grant made by the Indian Central Jute Committee	52,000	38,000	52,000	15,000
Deposit account of grants from Sugar Excise Duty ..	23,000	12,000	23,000	..
Total ..	41,39,000	34,94,000	38,37,000	22,28,000
Advances not bearing interest.				
Advances repayable—				
Special advances	..	..	..	33,000
Forest advances	9,30,000	9,30,000	9,10,000	9,23,000
Public Works advances	20,000	20,000	15,000	13,000
Total ..	9,50,000	9,50,000	9,25,000	9,69,000
Permanent advances	20,000	20,000	4,000	18,000
Accounts with Foreign Governments and Indian States ..	..	..	..	..
Accounts with the Government of Burma	5,30,000	5,30,000	3,00,000	3,58,000
Accounts with the Reserve Bank	4,50,000	4,50,000	2,80,000	2,85,000
Suspense.				
Suspense accounts—				
Suspense account	5,50,000	5,50,000	8,00,000	7,57,000
Reserve Bank Suspense	3,99,00,000	3,99,00,000	1,85,00,000	3,49,00,000
Cash Balance Investment account	3,35,00,000	3,35,00,000	2,29,62,000	2,19,42,000
Total ..	7,39,50,000	7,39,50,000	4,22,62,000	5,75,99,000
Cheques and Bills—Pre-audit cheques	3,37,00,000	3,37,00,000	2,87,00,000	3,14,01,000
Departmental and similar accounts—				
Departmental balances (Civil and Public Works)	70,000	70,000	1,45,000	83,000

GRANT No. 34

Deposits and Advances

(Head of Account:—Interest Free Advances)

Voted Rs. 4,25,000

II—Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Advances repayable—				
Civil Advances—				
Objection Book Advances	4,00,000	4,00,000	2,95,000	3,28,000
Passage Advances	..	..	2,000	..
Other Advances	25,000	25,000	32,000	18,000
Special Advances	..	..	1,000	..
Total Grant No. 34 ..	4,25,000	4,25,000	3,30,000	3,46,000
Voted ..	4,25,000	4,25,000	3,30,000	3,46,000

GRANT No. 35

(Head of Account:—Loans and Advances by Provincial Governments)

Voted Rs. 18,42,000

II—Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—				
*Loans to Municipalities	2,84,000	3,83,600	4,53,000	6,75,000
†Loans to District and other Local Fund Committees ..	6,25,000	4,82,400	5,77,000	98,000
Advances to Cultivators	5,00,000	(A)50,10,000	5,00,000	3,73,000
‡Advances under Special Laws	72,000	15,000	28,000	9,000
**Miscellaneous Loans and Advances	1,09,000	3,35,000	3,86,000	2,86,000
Total ..	15,90,000	62,26,000	19,44,000	14,41,000
Advances to Government Servants—				
House-building advances	1,20,000	1,10,000	1,40,000	1,13,000
Advances for purchase of motor-cars	1,30,000	1,20,000	1,28,000	1,12,000
Advances for the purchase of other conveyances	1,000	1,000	2,000	1,000
Passages Advances	1,000	1,000	2,000	1,000
Total ..	2,72,000	2,32,000	2,72,000	2,27,000
**Total Grant No. 35 ..	**18,42,000**	**64,58,000**	**22,16,000**	**16,68,000**
**Voted ..	**18,42,000**	**64,48,000**	**22,16,000**	**16,68,000**
Charged	..	*10,000*	..	..
	Rs.	Rs.	Rs.	Rs.
*Baranagore Municipality (For Joint Water Works)	42,000	1,46,600	1,46,600	
Kamarhati Municipality (For Joint Water Works)	30,000	70,600	70,600	
Halisahar Municipality (For Water Supply Scheme)	..	46,000	46,000	
Comilla Municipality (For Water Supply)	..	5,400	5,334	
Hooghly-Chinsura Municipality (For Water Works Extension) ..	..	95,000	95,000	
Serampore Municipality (Water Supply Extension)	12,000	20,000	32,000	
Chandpur Municipality (For South Chandpur Water Supply) ..	95,000	..	50,000	
English Bazar Municipality (Water Softening Plant)	..	..	7,800	
Tollygunge Municipality (Protective Embankment)	75,000	..		
Jessore Municipality (Roads)	30,000	..		
For rounding	..	..	−334	
Total ..	2,84,000	3,83,600	4,53,000	6,75,000
†Jalpaiguri District Board (For roads and bridges)	1,25,000	1,25,000	..	
Loan to District Boards for improvement of rural water supply ..	5,00,000	3,50,000	5,50,000	
District School Boards	..	7,400	27,000	
Total ..	6,25,000	4,82,400	5,77,000	98,000
‡Kashianulla Irrigation Scheme	800	800	800	
Takavi Works, 24-Parganas	6,823	3,700	9,576	
Gumti Embankment	48,000	10,500	18,113	
Ramnagar-Sapua Khals	16,300			
For rounding	+77	..	−489	
Total ..	72,000	15,000	28,000	9,000
**Loans to ex-students of Government Weaving Institutions ..	4,000	4,000	4,000	
Loans under State Aid to Industries Act	50,000	50,000	50,000	
Loan to Daulatpur Agriculture Institute	..	7,000	12,000	
Loans for financing trained detenues	..	2,73,000	3,20,000	
Commissioner of the Wakfs (for building)	55,000	..	..	
Bengal Council of Medical Registration	..	1,000	..	
Total ..	1,09,000	3,35,000	3,86,000	2,86,000

(A) Includes Rs. 10,000 (*charged*) for Chittagong Hill Tracts.

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Government of Bengal

Finance Department

Civil Budget Estimate

For the Year

1939-40

(As presented to the Legislature)

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GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1939-40.

General Abstract of Revenue and Receipts.

[The figures are in thousands of rupees.]

Heads of Revenue.	Reference to detailed estimates	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.
1	2	3	4	5
A—Principal Heads of Revenue.	Page.	Rs	Rs.	Rs.
I—Customs	11	2,30,00	2,30,00	2,39,50
IV—Taxes on income other than Corporation Tax	11	32,20	30,60	25,60
V—Salt	11		12	61
VII—Land Revenue	11 12	3,93,63	3,19,00	3,50,70
VIII—Provincial Excise	13-15	1,57,00	1,57,00	1,50,00
IX—Stamps	15-16	2,56,00	2,51,00	2,90,00
X—Forest	16-18	21,85	22,02	19,36
XI—Registration	19	22,00	22,00	24,00
XII—Receipts under Motor Vehicles Taxation Acts	19	21,51	21,26	20,76
XIII—Other Taxes and Duties . ..	19	37,20	38,00	20,49
B—Railway Revenue Account.				
XVI—Subsidised Companies	19	14	14	18
C—Irrigation, Navigation, Embankment and Drainage Works.				
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept (Net) .. .	20 21	1,53	1,54	2,81
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept ..	21-22	3,25	3,33	3,11
E—Debt Services.				
XX—Interest	22	31,84	30,75	30,98
F—Civil Administration.				
XXI—Administration of Justice	23-24	28,73	18,14	15,04
XXII—Jails and Convict Settlements . .	24	6,68	6,73	6,94
XXIII—Police	25	12,07	7,68	8,00
XXIV—Ports and Pilotage	26	1,00	1,55	1,29
XXVI—Education	26-27	16,11	15,94	15,81
XXVII—Medical	27	9,14	9,18	9,53
XXVIII—Public Health	28	5,37	5,50	5,13
XXIX—Agriculture	29	2,51	2,38	3,49
XXX—Veterinary	29-30	1,48	1,47	1,41
XXXI—Co-operation	30	4,68	4,59	5,36
XXXII—Industries	31	18,86	19,19	14,56
XXXIV—Broadcasting	..	..	.	..
XXXVI—Miscellaneous Departments	32	1,91	1,83	1,85
H—Civil Works and Miscellaneous Public Improvements.				
XXXIX—Civil Works	32	37,59	31,10	34,16
J—Miscellaneous.				
XLIV—Receipts in aid of Superannuation ..	33	1,30	3,24	3,08
XLV—Stationery and Printing	34	5,06	4,91	5,12
XLVI—Miscellaneous	35-36	19,80	12,71	9,43
Carried over ..	..	13,77,38	12,70,12	13,12,68

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1939-40.

General Abstract of Revenue and Receipts.

[The figures are in thousands of rupees]

Heads of Revenue.	Reference to detailed estimates.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
Brought forward ..	.	13,77,38	12,70,12	13,12,68
L—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—				
Miscellaneous adjustments between Central and Provincial Governments	36	34	34	..
M—Extraordinary items.				
LI—Extraordinary receipts	37	4	83	5
Total Revenue Receipts ..	.	13,77,76	12,71,29	13,12,73
Revenue Surplus ..	..	..	..	.
Debt, deposits, etc.				
Debt raised in India—				
Permanent Debt	..	1,00,00	..	..
Floating Debt		85,00	85,00	.
Unfunded Debt—				
State Provident Funds	37	71,00	68,50	66,50
Deposits and Advances—				
Deposits not bearing interest—				
Famine Insurance Fund	37	2,21	10,09	..
Appropriation for Reduction or Avoidance of Debt	..	..	..	..
Subventions from the Road Development Fund ..	..	..	..	..
Fund for Economic Development and unprovement of Rural Areas	..	..	..	..
Depreciation Reserve Fund—Government Presses	..	89	89	85
Scheduled Castes Education Fund	..	..	5,00	.
Transfer from Famine Insurance Fund ..	..	..	..	
Deposits of Local Funds—				
District Funds	..	1,64,00	1,64,00	1,68,00
Other Funds	37	95,00	94,00	86,10
Civil Deposits	38	4,66,50	5,00,60	5,95,80
Other accounts		30,26	10,28	11,58
Advances repayable		13,60	13,60	12,60
Permanent advances	39	15	15	5
Accounts with Foreign Governments and Indian States				..
Accounts with the Government of Burma ..	39	5,30	5,30	3,00
Accounts with Reserve Bank	39	4,70	4,70	1,50
Suspense accounts	39	7,40,50	7,75,50	4,22,62
Cheques and Bills	39	3,37,00	3,37,00	2,89,00
Departmental and similar accounts	39	70	70	1,45
Total Deposits and Advances ..		18,60,81	19,21,81	15,92,55
Loans and Advances by the Provincial Governments—				
Loans to Municipalities, Port Funds, etc. ..	39	13,70	6,23	12,05
Advances to Government servants		2,10	2,00	1,86
Total—Debt, Deposits, etc.	..	21,32,61	20,83,54	16,72,96
Total Receipts	..	21,32,61	20,83,54	16,72,96
Opening balance ..	..	78,02	1,36,01	1,90,84
Grand Total ..	..	22,10,63	22,19,55	18,63,80

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1939-40.

General Abstract of Expenditure.

[The figures are in thousands of rupees.]

Heads of expenditure.	Reference to detailed estimates.	Number of demand in the demand statement.	Budget estimate, 1939-40			Revised estimate, 1938-39.			Budget estimate, 1938-39.		
	Page.	Number	Voted	Charged	Total.	Voted	Charged	Total	Voted	Charged	Total
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Direct Demands on the Revenue.											
-Salt	40	1	12		12				2		2
Land Revenue	41-66	2	28,96	1,70	30 66	30,60	1,50	31,90	30,85	1,55	32,40
- Provincial Excise .. .	67-72	3	20,58	1,44	22,02	19 31	1 [illegible]	20 [illegible]	19,40	1 33	20,73
- Stamps .. .	73-74	4	4,33		4,33	4,21		4,21	4,84		4,84
- Forest	75-90	5	12,78	4,90	17,68	12,22	4 69	16 91	12 45	4,71	17,16
--Registration	91-93	6	23,15		23,15	20,79		20 79	18 99		18,99
-Charges on account of Motor Vehicles Taxation Acts .	94	7	4,50		4 50		4,50	4 50		4 50	4,50
Other Taxes and Duties ..	95-98	8	99	31	1 30	33		33	30		30
-Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.											
7 Interest on works for which capital accounts are kept	99	9		21,92	21 92		21 94	21,94		22,70	22,70
8 Other Revenue expenditure financed from Ordinary Revenues	100-103	10	20,42	2,41	22,83	16,62	2 40	19 02	18 79	2,07	20,86
8(1) Other Revenue expenditure financed from Famine Relief Fund		10									
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.											
10 Construction of Irrigation, Navigation, Embankment and Drainage Works—											
B—Financed from Ordinary Revenues	104	10				2	1	3	1		1
E – Debt Services.											
22—Interest on Debts, and other obligations	105	11	[illegible]	19,06	19,11	7	1 [illegible]	1 [illegible]	1	1 [illegible]	15 42
F Civil Administration.											
25 General Administration—General Administration	106-157	12	1,19,20	39,30	1,58,59	1,09 84	57 [illegible]	1,47,06	1,11,08	[illegible],27	1,51,35
25—General Administration—Debt Conciliation ..	158-159	13	21,12		21,12	12,00	9	12 09	24,45	18	24,63
27 -Administration of Justice ..	160-182	14	74,09	28 44	1,02,53	71,27	20,94	1,01,21	77,14	[illegible] 64	1,02 78
28—Jails and Convicts Settlements	183-201	15	33,73	1,42	35 15	31 [illegible]	1 41	33,98	36 31	1,1	37,70
29—Police	202-230	16	2,14,55	17,89	2,32,44	2,0[illegible],22	17 57	2,22,80	2[illegible],59	17,66	2,2[illegible] 5
30 Ports and Pilotage ..	231-238	17	3,63	98	4,61	4 65	1,41	6 09	4,72	1,41	6,13
36 -Scientific Departments ..	239	18	30		30	30		30	0		30
37—Education—General ..	240-283	19	1,53,56	3,03	1,56,59	1,35,79	9,07	1 44 86	1,13 45	9 21	1,42,66
37- Education—Anglo-Indian and European	284-290	20	11,47		11,47	10,90		10,90	11,25		11,25
38 -Medical	291-309	21	51,30	7,50	58,80	48 09	[illegible] 88	55,97	50,93	7,99	58,92
39—Public Health	310-319	22	47,36	1,16	48,52	40,85	1,27	42 12	45 47	1,24	46,71
40—Agriculture	320-359	23	15,78	91	16,69	13,12	1,04	14 16	15,36	91	16,27
Carried over ..	..	..	8,62,06	1,52,37	10,14,43	7,92,12	1,56,53	9,48,65	8,26,96	1,55,26	9,82,22

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1939-40.

General Abstract of Expenditure.

[The figures are in thousands of rupees.]

Heads of expenditure.	Reference to detailed estimates.	Number of demand in the demand statement.	Budget estimate, 1939-40.			Revised estimate, 1938-39.			Budget estimate, 1938-39.		
	Page.	Number.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	..	..	8,62,06	1,52,37	10,14,43	7,92,12	1,56,53	9,48,65	8,26,96	1,55,26	9,82,22
F--Civil Administration—*concld.*											
Veterinary	360-366	24	5,90	55	6,45	4,84	46	5,30	5,05	54	5,59
Co-operation ..	367-374	25	15,33	16	15,49	13,26	10	13,36	14,63	11	14,74
Industries—Industries ..	375-388	26	16,18	1	16,19	13,26	1	13,27	15,61	1	15,62
Industries—Cinchona ..	389-391	27	4,54	48	5,02	4,66	46	5,12	4,45	57	5,02
Broadcasting .. .	..	..		.	..	..	..		..	..	..
Miscellaneous Departments ..	392-401	28	4,22	5	4,27	4,82	37	5,19	5,16	28	5,44
Civil Works and Miscellaneous Public Improvements.											
Civil Works	402-405	29	1,50,78	8,50	1,59,28	1,23,26	12,36	1,35,62	1,34,59	12,16	1,46,75
J—Miscellaneous.											
Famine Relief	406-407	30	2,00	1,93	3 ,93	8,00	10,02	18,02	2,00		2,00
Superannuation allowances and pensions ..	408-410	31	73,50	27,31	1,00,81	70,94	26,90	97,84	68,81	27,02	95,83
Stationery and Printing ..	411-421	32	23,16	18	23,34	21,65	15	21,80	21,66	18	21,84
Miscellaneous	422-427	33	1,03,99	36	1,04,35	16,54	14	16,68	18,22	..	18,22
Miscellaneous—Capital Account charged to Revenue.											
—Commutation of pensions financed from Ordinary Revenues	428	31	10,00	1,00	11,00	11,16	1,00	12,16	10,00	1,00	11,00
Total Revenue Expenditure .	.	.	12,71,66	1,92,00	14,64,56	10,84,51	2,08,50	12,93,01	11,27,14	1,07,13	13,24,27
Revenue Deficit		.			**86,80**			**21,72**		.	**11,54**
-Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.											
Construction of Irrigation, Navigation, Embankment and Drainage Works . ..	429-430	10	−45	1	- 44	−36	7	−29	−57	7	- 50
-Civil Works and Miscellaneous Public Improvements not charged to Revenue.											
Civil Works not charged to Revenue	431	29	..	..	..		.	.	.	.	
Miscellaneous Capital Account not charged to Revenue.											
Payments of commuted value of pensions	432	31	−2,40	−17	−2,57	−2,32	−16	- 2,48	−2,32	−16	−2,48

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1939-40.

GENERAL ABSTRACT OF EXPENDITURE.

[Figures are in thousands of rupees]

Heads of expenditure.	Reference to detailed estimates.	Number of demand in the demand statement.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.
	Page.	Number.			
			Rs.	Rs.	Rs.
Brought forward ..	..	..	−3,01	−2,77	−2,98
Debt, deposits, etc.—					
Debt raised in India—					
Permanent debt	..	..			
Floating debt	..	..	85,00	85,00	
Unfunded debt—					
State Provident Funds	433	.	47,00	47,00	55,00
Deposits and advances—					
Deposits not bearing interest—					
Famine Insurance Fund	433	..	191	9,94	
Appropriation for Reduction or Avoidance of Debt	..				
Subventions from the Road Development Fund ..	..	..			
Fund for Economic Development and improvement of Rural Areas	..	..			
Balance of the fund for restoration of earthquake damages	..	..			
Depreciation Reserve Fund—Government Presses	..	32	12	47	47
Scheduled Castes Education Fund ..	..	..	3,03	1,97	
Transfer from Famine Insurance Fund ..	..	..			
Deposits of Local Funds—					
District Funds	..	.	1,62,00	1,62,00	1,65,00
Other Funds	433	..	87,00	86,00	86,70
Civil Deposits	433	..	4,94,63	5,29,73	5,83,10
Other accounts	434	.	41,39	34,94	38,37
Advances repayable	434		13,75	13,75	12,55
Permanent advances	434	34	20	20	4
Accounts with Foreign Governments and Indian States	..			..	..
Accounts with the Government of Burma ..	434	.	5,30	5,30	3,00
Accounts with Reserve Bank	434	..	4,50	4,50	2,80
Suspense accounts	434	.	7,39,50	7,39,50	4,22,62
Cheques and Bills	434	..	3,37,00	3,37,00	2,87,00
Departmental and similar accounts	434	..	70	70	1,45
Total Deposits and Advances ..	..	..	18,91,03	19,26,00	16,03,10
Loans and advances by the Provincial Governments—					
Loans to Municipalities, Port Funds, etc. ..	436	35	15,90	62,26	19,44
Advances to Government servants ..			2,52	2,32	2,72
Total Debt, Deposits, etc. ..	..	..	20,41,45	21,22,58	16,80,26
Total Expenditure	..	..	21,25,24	21,41,53	16,88,82
Closing Balance ..	..	..	85,39*	78,02	1,74,98
Grand Total	..	..	22,10,63	22,19,55	18,63,80

* This is exclusive of investment of 12,00 in the Famine Insurance Fund, 38,33 worth of Securities and 85,00 invested in Treasury Bills.

Contents of demands for grants and appropriations.

Grant No.	Major Heads.	Amount.		
		Voted.	Charged.	Total.
		Rs.	Rs.	Rs.
1	5—Salt	12,000	..	12,000
2	7—Land Revenue	28,96,000	1,70,000	30,66,000
3	8—Provincial Excise	20,58,000	1,44,000	22,02,000
4	9—Stamps	4,33,000	..	4,33,000
5	10—Forest	12,78,000	4,90,000	17,68,000
6	11—Registration	23,15,000	300	23,15,300
7	12—Charges on account of Motor Vehicles Taxation Acts ..	4,50,000	..	4,50,000
8	13—Other Taxes and Duties	99,000	31,000	1,30,000
	C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.			
9	17—Interest on works for which capital accounts are kept ..	..	21,92,000	21,92,000
10	XVII—Irrigation—Working expenses	13,58,000	1,46,000	15,04,000
10	18—Other Revenue expenditure financed from Ordinary Revenues.	20,42,000	2,41,000	22,83,000
10	18(1)—Other Revenue expenditure financed from Famine Relief Fund.	..	..	..
	CC—Capital Accounts of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.			
10	19—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
	B—Financed from Ordinary Revenues	..	..	..
	CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.			
10	68—Construction of Irrigation, Navigation, Embankment and Drainage Works	14,000	1,000	15,000
	Total Grant No. 10 ..	34,14,000	3,88,000	38,02,000
	E—Debt Services.			
11	22—Interest on debt and other obligations	5,000	19,06,000	19,11,000
	F—Civil Administration.			
12	25—General Administration—General Administration ..	1,19,29,000	39,30,000	1,58,59,000
13	25—General Administration—Debt Conciliation ..	21,12,000	..	21,12,000
14	27—Administration of Justice	74,09,000	28,44,000	1,02,53,000
15	28—Jails and Convict Settlements	33,73,000	1,42,000	35,15,000
16	29—Police	2,14,55,000	17,89,000	2,32,44,000
17	30—Ports and Pilotage	3,63,000	98,000	4,61,000
18	36—Scientific Departments	30,000	..	30,000
19	37—Education—General	1,53,56,000	3,03,000	1,56,59,000
20	37—Education—Anglo-Indian and European ..	11,46,800	200	11,47,000
21	38—Medical	51,30,000	7,50,000	58,80,000
22	39—Public Health	47,36,000	1,16,000	48,52,000
23	40—Agriculture	15,78,000	91,000	16,69,000
24	41—Veterinary	5,90,000	55,000	6,45,000
25	42—Co-operation	15,33,000	16,000	15,49,000
26	43—Industries—Industries	16,18,000	1,000	16,19,000
27	43—Industries—Cinchona	4,54,000	48,000	5,02,000
28	47—Miscellaneous Departmen	4,22,500	4,500	4,27,000

Contents for demands for grants and appropriations.

Grant No.	Major Heads	Amount. Voted.	Charged.	Total.
		Rs.	Rs.	Rs.
	H—Civil Works and Miscellaneous Public Improvements			
29	50—Civil Works	1,50,78,000	8,50,000	1,59,28,000
	HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.			
29	81—Civil Works not charged to Revenue			
	Total Grant No. 29	1,50,78,000	8,50,000	1,59,28,000
	J—Miscellaneous.			
30	54—Famine Relief	2,00,000	1,93,000	3,93,000
31	55—Superannuation allowances and pensions .	73,50,000	27,31,000	1,00,81,000
	JJ—Miscellaneous—Capital Account charged to Revenue			
31	55A—Commutation of pensions financed from Ordinary Revenues	10,00,000	1,00,000	11,00,000
	JJ—Miscellaneous Capital Account not charged to Revenue.			
31	83—Payments of commuted value of pensions ..	- 2,40,000	17,000	- 2,57,000
	Total Grant No. 31 .	81,10,000	28,14,000	1,09,24,000
32	56—Stationery and Printing	23,16,500	17,500	23,34,000
	Deposits and Advances.			
32	Depreciation Reserve Fund—Government Presses .	12,400		12,400
	Total Grant No. 32 ..	23,28,900	17,500	23,46,400
33	57—Miscellaneous	1,03,99,000	36,000	1,04,35,000
	Deposits and Advances.			
34	Interest Free Advances	4,25,000		4,25,000
35	Loans and Advances bearing interest	18,42,000		18,42,000
	Total ..	13,05,78,200	1,94,19,500	14,99,97,700

Detailed Estimates

Bengal—Revenue and Receipts

Budget Estimate of Revenue and Receipts for the year 1939-40.

I—Customs

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs	Rs	Rs.	Rs.
Share of net proceeds of Export Duties assigned to Provinces ..	2,30,00,000	2,30,00,000	2,39,50,000	2,37,81,220

IV.—Taxes on income other than Corporation Tax.

Share of proceeds of income tax assigned to Provinces .	32,20,000	30,60,000	25,60,000	25,00,000

V.—Salt.

Share of net proceeds assigned to Provinces		12,000	59,000	57,050
Subsidy from Central Government to the Chittagong Trading Union ..			600	
Contribution from Central Government towards the Supervising Staff			1,400	
Total ..		12,000	61,000	57,050

VII.—Land Revenue.

	Detailed Account No.				
Ordinary revenue—					
Fixed collections		2,27,00,000	2,25,00,000	2,32,00,000	2,39,51,604
Collections from Government estates	VIIA	80,00,000	73,50,000	93,00,000	82,10,922
Sale of Government estates		10,000	10,000	10,000	13,248
Sale-proceeds of waste lands and redemption of land tax		25,000	25,000	25,000	30,999
Recoveries on account of survey and settlement charges		13,07,000	15,30,000	19,87,000	25,63,313
Rents, etc., of fisheries		14,000	14,000	10,000	14,267
Recovery of cost of maintenance of boundary pillars		..	..	10,000	13,863
Rates and Cesses on lands	VIIB	67,00,000	..	.	..
Recoveries of overpayments		2,000	2,000	3,000	1,560
Collection of payments for services rendered ..	VIIC	4,63,000	3,30,000	3,61,000	3,34,561
Miscellaneous	VIID	2,25,000	2,25,000	2,36,000	2,23,875
Receipts in England		..	..	..	7,633
Loss or gain by exchange		.	..	..	—40
Total ..		3,94,46,000	3,19,86,000	3,51,42,000	3,53,65,805
Deduct—**Refunds**		83,000	86,000	72,000	63,191
NET TOTAL		3,93,63,000	3,19,00,000	3,50,70,000	3,53,02,614

DETAILED ACCOUNT NO. VIIA—LAND REVENUE—COLLECTION FROM GOVERNMENT ESTATES.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Collection from estates leased to farmers in Chittagong Hill Tracts	20,000	20,000	1,80,000	1,65,149
Collection from estates leased to farmers in other districts ..	7,50,000	6,90,000	10,50,000	7,50,533
Collection from estates held direct by Government in Chittagong Hill Tracts	..	..	..	.
Collection from estates held direct by Government in other districts	64,00,000	58,50,000	72,00,000	64,62,177
Miscellaneous receipts in Chittagong Hill Tracts .. .	15,000	25,000	25,000	28,226
Miscellaneous receipts in other districts	.	.	..	
Miscellaneous receipts from estates held direct by Government in other districts	8,00,000	7,50,000	8,30,000	7,92,382
Miscellaneous receipts from estates leased to farmers in other districts	12,000	12,000	12,000	9,171
Receipts (including rent of Buildings) realized from works ..	3,000	3,000	3,000	3,284
Total	**80,00,000**	**73,50,000**	**93,00,000**	**82,10,922**

VIIB.—RATES AND CESSES ON LANDS.

Public works cesses	67,00,000	..	..	..
Miscellaneous receipts under the Cess Act	..	..	..	..
Total	**67,00,000**	..	..	..

DETAILED ACCOUNT NO. VIIC.—LAND REVENUE—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Recoveries on account of Land Acquisition establishment ..	1,82,000	1,82,000	1,70,000	1,62,807
Recoveries on account of Partition establishment	1,00,000	1,00,000	1,50,000	1,28,874
Recoveries on account of the provincialisation of the Estates Partition Fund	1,32,000	..	..	..
Recoveries on account of Certificate establishment	43,000	43,000	37,000	40,761
Recoveries from the Darjeeling Municipality on account of the pay and hill allowance of the town khas mahal clerk ..	1,000	1,000	1,000	1,039
Contribution for passages of officers transferred to or from other Governments, departments, etc.	..	..	..	..
Other recoveries	5,000	4,000	3,000	1,080
Total	**4,83,000**	**3,30,000**	**3,61,000**	**3,34,561**

DETAILED ACCOUNT NO. VIID.—LAND REVENUE—MISCELLANEOUS.

Record-room receipts	1,000	1,000	1,000	1,317
Miscellaneous receipts in Chittagong Hill Tracts not connected with Government estates	..	..	..	..
Miscellaneous receipts in other districts not connected with Government estates	1,84,000	1,84,000	1,75,000	1,75,231
Recovery of occupier's share of Municipal taxes in part III estates in districts other than Chittagong Hill Tracts	40,000	40,000	60,000	47,327
Total	**2,25,000**	**2,25,000**	**2,36,000**	**2,23,875**

VIII.—Provincial Excise.

	Detailed Account No.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs	Rs.
Country Spirits	VIIIA	53,00,000	54,00,000	52,00,000	52,42,111
Country fermented liquor	VIIIB	19,45,000	19,88,000	18,00,000	19,12,090
Malt liquor (Beers)	VIIIC	2,55,000	2,55,000	2,50,000	2,45,125
Wines and Spirits (foreign liquors other than beers, medicated wines and commercial spirits)	VIIID	9,00,000	9,00,000	8,50,000	8,71,866
Receipts from commercial spirits (including denatured spirits and medicated wines)	VIIIE	2,85,000	2,85,000	2,85,000	2,99,789
Opium	VIIIF	35,50,000	35,50,000	34,33,000	34,79,519
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	VIIIG	5,75,000	5,75,000	6,00,000	5,76,998
Hemp and other drugs	VIIIH	30,00,000	30,00,000	28,56,000	28,96,708
Receipts from distilleries		6,000	6,000	6,000	6,489
Fines, confiscations and miscellaneous	VIIIJ	90,000	90,000	1,11,000	67,713
Recoveries of overpayments		2,000	2,000	3,000	483
Collection of payments for services rendered ..	VIIIK	92,000	1,49,000	94,000	18,707
Receipts in England		.	..		80
Total ..		1,60,00,000	1,62,00,000	1,54,88,000	1,56,17,688
Deduct—**Refunds** ..		3,00,000	5,00,000	4,88,000	1,61,277
NET TOTAL ..		1,57,00,000	1,57,00,000	1,50,00,000	1,54,56,411

Detailed Account No. VIIIA.—Country spirits.

Country spirits—				
License fees	13,00,000	13,50,000	13,00,000	12,95,926
Duty	40,00,000	40,50,000	39,00,000	39,46,185
Total ..	53,00,000	54,00,000	52,00,000	52,42,111

Detailed Account No. VIIIB.—Country fermented liquors.

Pachwai—				
Home-brewing license fees, annual and special	80,000	80,000	1,00,000	97,766
Shop license fees	11,30,000	11,73,000	10,00,000	10,56,523
Toddy—				
Tree-tax	2,60,000	2,60,000	3,00,000	3,26,211
Shop license fees	4,75,000	4,75,000	4,00,000	4,31,590
Total ..	19,45,000	19,88,000	18,00,000	19,12,090

Detailed Account No. VIIIC.—Malt liquor.

License fees	2,50,000	2,50,000	2,48,000	2,40,617
Duty	5,000	5,000	2,000	4,508
Total ..	2,55,000	2,55,000	2,50,000	2,45,125

DETAILED ACCOUNT NO. VIIID.—WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEERS, MEDICATED WINES AND COMMERCIAL SPIRITS).

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
License fees	2,60,000	2,60,000	2,80,000	2,70,503
Duty	6,40,000	6,40,000	5,70,000	6,01,363
Total ..	**9,00,000**	**9,00,000**	**8,50,000**	**8,71,866**

DETAILED ACCOUNT NO. VIIIE.—RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES.

License fees for medicated wines	12,000	12,000	10,000	12,367
License fees for commercial spirits	1,58,000	1,58,000	1,50,000	1,15,636
Permit fees on denatured spirits	1,15,000	..	..	
Duty on spirits used in manufacture of medicines, and on rectified spirits and absolute alcohol used for medicinal purposes ..	..	15,000	..	
Duty on spirits used for other commercial, scientific or industrial purposes	..	1,00,000	1,25,000	1,71,786
Total ..	**2,85,000**	**2,85,000**	**2,85,000**	**2,99,789**

DETAILED ACCOUNT NO. VIIIF.—OPIUM.

License fees	11,00,000	11,00,000	10,48,000	10,61,611
Duty	19,20,000	19,20,000	18,65,000	18,88,013
Sale-proceeds (cost price of opium)	5,29,000	5,29,000	5,18,000	5,25,338
Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists' permits) ..	1,000	1,000	2,000	1,521
Total ..	**35,50,000**	**35,50,000**	**34,33,000**	**34,79,519**

DETAILED ACCOUNT NO. VIIIG.—DUTIES ON MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, ETC.

Duty on spirits used in manufacture of medicine and on rectified Spirits and absolute alcohol used for medical purposes ..	5,35,000	5,75,000	6,00,000	5,76,998
Duty on Spirits used for other Commercial, Scientific or industrial purposes	40,000			
Total ..	**5,75,000**	**5,75,000**	**6,00,000**	**5,76,998**

DETAILED ACCOUNT NO. VIIIH.—HEMP AND OTHER DRUGS.

Ganja—				
License fees	12,50,000	12,50,000	11,60,000	11,83,229
Duty	15,30,000	15,30,000	14,60,000	14,91,989
Bhang—				
License fees	95,000	95,000	96,000	89,066
Duty	32,000	32,000	35,000	31,849
Medicinal preparation of hemp drugs (Druggists' permits) ..	3,000	3,000	4,000	3,819
Charas—				
License fees	40,000	40,000	45,000	43,064
Duty	50,000	50,000	56,000	53,692
Total ..	**30,00,000**	**30,00,000**	**28,56,000**	**28,96,708**

DETAILED ACCOUNT NO. VIIIJ.—FINES, CONFISCATIONS AND MISCELLANEOUS.

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs	Rs	Rs	Rs.
Fines and forfeitures	75,000	75,000	65,000	58,846
Other sources	12,000	12,000	43,000	5,979
License fees for the sale of cocaine and its allied drugs ..	1,000	1,000	1,000	780
Receipts realised from works	2,000	2,000	2,000	2,108
Total ..	**90,000**	**90,000**	**1,11,000**	**67,713**

DETAILED ACCOUNT NO. VIIIK.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Recoveries from private bodies, individuals, etc.	78,400	78,000	94,000	18,707
Recoveries from other Governments on account of share cost in connection with salt and other works	13,600	71,000		
Total	**92,000**	**1,49,000**	**94,000**	**18,707**

IX.—STAMPS.

	Detailed Account No	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs.	Rs.	Rs	Rs.
A—Non-Judicial.					
Stamp duties on Bills of exchange, cheques and other commercial documents	IXA	**6,95,000**	**6,95,000**	**12,50,000**	**10,52,878**
Sale of other non-Judicial stamps	IXA	**67,30,000**	**68,70,000**	**75,67,000**	**72,99,106**
Duty on impressing documents	**IXB**	**1,30,000**	**1,55,000**	**1,00,000**	**1,24,593**
Fines and penalties		**20,000**	**15,000**	**20,000**	**19,142**
Miscellaneous		**2,04,000**	**50,000**	**2,00,000**	**3,40,783**
Recoveries from other Governments for stamps supplied from Provincial Stamps Stores					**37**
Total ..		**77,79,000**	**77,85,000**	**91,37,000**	**88,36,539**
Deduct—**Refunds ..**		**6,79,000**	**6,85,000**	**7,00,000**	**7,74,543**
Net Total, Non-Judicial		**71,00,000**	**71,00,000**	**84,37,000**	**80,61,996**
B—Judicial.					
(i) Court fees—					
Court fees realised in stamps		**1,79,75,000**	**1,74,75,000**	**2,00,23,000**	**2,01,16,308**
(ii) Other receipts—					
Sale of stamps		**6,22,000**	**6,22,000**	**6,55,000**	**6,79,345**
Fines and penalties		**3,000**	**3,000**	**5,000**	**3,333**
Miscellaneous					**75**
Recoveries from other Governments for stamps supplied from Provincial Stamps Stores					
Total ..		**1,86,00,000**	**1,81,00,000**	**2,06,83,000**	**2,07,99,061**
Deduct—**Refunds ..**		**1,00,000**	**1,00,000**	**1,20,000**	**1,26,125**
Net Total, Judicial ..		**1,85,00,000**	**1,80,00,000**	**2,05,63,000**	**2,06,72,936**
Total Net Receipts ..		**2,56,00,000**	**2,51,00,000**	**2,90,00,000**	**2,87,34,932**

BENGAL LEGISLATIVE ASSEMBLY 22 FEB 1939

Detailed Account No. IXA—Sale of stamps.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
	Rs.	Rs.	Rs.	Rs
Stamp duties on bills of exchange, cheques and other commercial documents—				
Foreign bill stamps	1,25,000	1,20,000	1,50,000	1,43,533
Bills of exchange or hundi stamps	50,000	55,000	50,000	50,924
Share transfer stamps	5,20,000	5,20,000	10,50,000	8,58,421
Total ..	**6,95,000**	**6,95,000**	**12,50,000**	**10,52,878**
Sale of other non-judicial stamps—				
(*a*) New revenue stamps	9,20,000	9,00,000	9,50,000	9,47,992
(*b*) Other stamps	58,64,000	60,24,000	66,42,000	63,78,265
Deduct—Receipts under the Indian Motor Vehicles Act collected in stamps	30,000	30,000	25,000	27,151
Deduct—Receipts on account of license fees collected in stamps under the Petroleum and Explosives Acts creditable to Central Government	24,000	24,000	..	..
Total ..	**67,30,000**	**68,70,000**	**75,67,000**	**72,99,106**

Detailed Account No. IXB.—Duty on impressing Documents.

Duty recovered under rules 8 and 11 of the Indian Stamps Act of 1925	70,000	75,000	55,000	67,605
Duty on documents voluntarily brought for adjudication ..	45,000	70,000	30,000	43,788
Duty on unstamped or insufficiently stamped documents ..	15,000	10,000	15,000	13,182
Other items	..	..	..	18
Total ..	**1,30,000**	**1,55,000**	**1,00,000**	**1,24,593**

X—Forest.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
I—Timber and other produce removed from the forests by Government agency	XA and XD	**2,15,000**	**2,25,000**	**2,00,000**	**1,96,150**
II—Timber and other produce removed from the forests by consumers or purchasers	XB and XE	**20,00,000**	**20,00,000**	**16,80,000**	**19,05,259**
III—Drift and waif wood and confiscated forest produce	..	**9,000**	**9,000**	**7,000**	**8,360**
—Miscellaneous	XC and XF	**1,25,000**	**1,25,000**	**1,25,000**	**1,30,300**
Total ..	..	**23,49,000**	**23,59,000**	**20,12,000**	**22,40,569**
Deduct—**Refunds** ..	..	**1,64,000**	**1,57,000**	**76,000**	**86,239**
Total Receipts ..	..	**21,85,000**	**22,02,000**	**19,36,000**	**21,54,330**

Northern Circle.

I—Timber and other produce removed from the forests by Government agency	XA	**1,49,000**	**1,75,000**	**1,70,000**	**1,64,687**
II—Timber and other produce removed from the forests by consumers or purchasers	XB	**9,00,000**	**9,00,000**	**7,00,000**	**8,91,510**
III—Drift and waif wood and confiscated forest produce	..	**1,000**	**1,000**	**1,000**	**786**
V—Miscellaneous	XC	**50,000**	**50,000**	**50,000**	**53,030**
Total ..	..	**11,00,000**	**11,26,000**	**9,21,000**	**11,10,013**
Deduct—**Refunds** ..	..	**3,000**	**12,000**	**1,000**	**5,589**
NET TOTAL ..	..	**10,97,000**	**11,14,000**	**9,20,000**	**11,04,424**

DETAILED ACCOUNT NO. XA.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs	Rs	Rs	Rs.
Timber and other produce removed from the forests by Government agency—				
(a) Timber	1,32,000	1,58,000	1,56,000	1,45,633
(b) Firewood and charcoal	11,000	11,000	10,000	10,609
(c) Bamboos ..	1,500	2,000	1,000	2,105
(d) Grass and other minor produce	4,500	4,000	3,000	6,280
Sandal wood ..				
Total	1,49,000	1,75,000	1,70,000	1,64,627

DETAILED ACCOUNT NO. XB.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.

II—Timber and other produce removed from the forests by consumers or purchasers—				
(a) Timber	6,85,000	6,85,000	4,90,000	6,66,379
(b) Firewood and charcoal ..	1,60,000	1,60,000	1,53,000	1,57,486
(c) Bamboos	5,000	5,000	5,000	4,257
(d) Grazing and fodder grass	21,000	21,000	22,000	21,543
(e) Other minor produce	29,000	29,000	30,000	40,845
(f) Commutation fees ..	..			
(g) Other items ..				
(h) Forest stamps ..				
Total	9,00,000	9,00,000	7,00,000	8,91,510

DETAILED ACCOUNT NO. XC.—MISCELLANEOUS.

I.—Miscellaneous—				
(a) Fines and forfeitures	1,000	1,000	1,000	1,089
(b) Other sources	42,000	42,000	34,000	45,334
(c) Receipts (including rents of Buildings) realised from works.	7,000	7,000	15,000	6,607
Total	50,000	50,000	50,000	53,030

Southern Circle.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
		Rs.	Rs.	Rs.	Rs
I—Timber and other produce removed from the forests by Government agency	XD	66,000	50,000	30,000	31,463
II—Timber and other produce removed from the forests by consumers or purchasers	XE	11,00,000	11,00,000	9,80,000	10,13,749
III—Drift and waif wood and confiscated forest produce		8,000	8,000	6,000	8,074
V—Miscellaneous	XF	75,000	75,000	75,000	77,270
Total ..		12,49,000	12,33,000	10,91,000	11,30,556
Deduct—Refunds ..		1,61,000	1,45,000	75,000	80,650
Total Receipts ..	..	10,88,000	10,88,000	10,16,000	10,49,906

Detailed Account No. XD.—Timber and other produce removed from the forests by Government agency.

I—Timber and other produce removed from the forests by Government agency—				
(*a*) Timber	42,000	36,000	27,000	28,538
(*b*) Firewood and charcoal	12,000	6,000	500	169
(*c*) Bamboos	11,000	7,000	2,000	1,798
(*d*) Grass and other minor produce	1,000	1,000	500	958
Sandal wood	.	..	..	
Total ..	66,000	50,000	30,000	31,463

Detailed Account No. XE.—Timber and other produce removed from the forests by consumers or purchasers.

II—Timber and other produce removed from the forests by consumers or purchasers—				
(*a*) Timber	5,48,000	5,48,000	5,15,000	4,79,259
(*b*) Firewood and charcoal . .	1,60,000	1,60,000	1,55,000	1,56,992
(*c*) Bamboos . . .	1,70,000	1,70,000	1,45,000	1,66,415
(*d*) Grazing and fodder grass .. .	10,000	10,000	10,000	9,791
(*e*) Other minor produce	1,80,000	1,80,000	1,60,000	1,78,962
(*f*) Commutation fees	32,000	32,000	25,000	22,330
(*g*) Other items		..	..	
(*h*) Forest stamps . ..	..	..	..	
Deduct—Share of receipts of Barkal toll station payable to Assam Government		..	30,000	
Total .	11,00,000	11,00,000	9,80,000	10,13,749

Detailed Account No. XF.—Miscellaneous.

V—Miscellaneous				
(*a*) Fines and forfeitures	300	500	200	53
(*b*) Other sources . ..	70,000	70,000	70,000	73,222
(*c*) Receipts (including rent of buildings) realised from works	4,700	4,500	5,000	3,995
Deduct—Share of receipts of Barkal toll station payable to Assam Government	..	..	200	..
Total ..	75,000	75,000	75,000	77,270

XI.—Registration.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate 1938-39	Actuals, 1937-38.
	Rs	Rs	Rs	Rs.
...es for registering documents .. .	19,60,000	19,60,000	21,64,000	20,52,238
...es for copies of registered documents	80,000	80,000	85,000	84,156
...scellaneous :—				
Receipts realised from works	1,700	1,700	2,000	1,53,311
Miscellaneous other receipts . .	1,62,300	1,62,300	1,53,000	
Total	22,04,000	22,04,000	24,04,000	22,89,705
Deduct—Refunds	4,000	4,000	4,000	3,751
NET TOTAL .	22,00,000	22,00,000	24,00,000	22,85,954

XII.—Receipts under Motor Vehicles Taxation Acts.

Receipts under the Indian Motor Vehicles Taxation Act	4,65,000	4,60,000	4,60,000	4,58,283
Receipts under the Provincial Motor Vehicles Taxation Act	17,20,000	17,00,000	16,50,000	16,81,815
Fees and other receipts	4,000	4,000	1,000	4,032
Receipts in England				
Loss or gain by exchange				
Total	21,89,000	21,64,000	21,11,000	21,44,130
Deduct—Refunds	38,000	38,000	35,000	35,534
NET TOTAL	21,51,000	21,26,000	20,76,000	21,08,596

XIII.—Other taxes and duties.

A—Taxes on luxuries including taxes on entertainments, amusements, betting and gambling—				
Entertainment Tax .	7,75,000	7,75,000	4,50,000	7,80,719
Betting Tax :—				
Totalisator . . .	9,60,000	9,60,000	10,00,000	9,60,881
Bookmakers				
Luxury Tax				—
B—Receipts from Electricity Duties—				
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas	37,000	37,000	50,000	44,487
Other receipts—				
Receipts under the Bengal Electricity Duty Act, 1935	19,50,000	19,00,000	4,20,000	17,96,275
C—Receipts from Tobacco Duties—				
Receipts under the Bengal Tobacco (Sales Licensing) Act, 1935		1,30,000	1,30,000	3,36,834
Total	37,22,000	38,02,000	20,50,000	39,19,206
Deduct—Refunds	2,000	2,000	1,000	1,527
NET TOTAL	37,20,000	38,00,000	20,49,000	39,17,679

XVI.—Subsidised companies.

Government share of surplus profits—				
Darjeeling-Himalayan Railway ..	14,000	14,000	18,000	14,519

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
	Rs.	Rs.	Rs.	Rs.
A—Irrigation.				
Productive—				
Direct receipts	4,51,000	4,03,000	5,01,000	1,30,799
Deduct—**Refunds**	1,000	1,000	1,000	106
Total—Productive	4,50,000	4,02,000	5,00,000	1,30,693
A.—*Deduct*—Working expenses-				
A.-1—Extensions and improvements	13,009	44,000	45,918	35,381
A.-2—Maintenance and repairs	1,07,000	1,11,000	1,80,000	1,54,196
A.-3—Establishment Voted	2,04,000	1,80,000	1,98,700	1,74,936
A.-3—Establishment *Charged*	*34,000*	*32,000*	*67,000*	*25,620*
A.-4—Tools and plant	4,800	6,000	9,000	2,222
A.-5—Suspense	20,000	—1,000	20,000	36,625
A.-6—Charges in England Voted	..	..	..	
A.-6—Charges in England *Charged*	..	..	..	*4,066*
A.-7—Loss or gain by exchange (*Charged*)		..	..	*21*
For rounding Voted	+ 191	..	+ 382	
For rounding *Charged*	.	..	..	
Total	3,83,000	3,72,000	5,21,000	4,33,025
Voted	3,48,000	3,40,000	4,54,000	4,03,360
Charged	*34,000*	*32,000*	*67,000*	*29,665*
Net receipts—Productive	67,000	30,000	—21,000	3,02,332
Unproductive—				
Direct receipts	1,77,200	1,63,000	1,30,200	1,83,222
Deduct—**Refunds**	200	..	200	
Total—Unproductive	1,77,000	1,63,000	1,30,000	1,83,222
Deduct—Working expenses-				
A.-8—Extensions and improvements—				
New works	4,100	..	..	
Works in progress	1,000	..	..	
A.-9—Maintenance and repairs	45,000	31,000	31,000	48,655
A.-10—Establishment Voted	74,000	66,000	71,000	83,818
A.-10—Establishment *Charged*	*9,000*	*7,000*	*8,000*	*14,633*
A.-11—Tools and plant	1,100	1,000	1,000	1,472
A.-12—Suspense	..	..	..	
A.-13—Charges in England Voted	..	..	..	
A.-13—Charges in England *Charged*	..	..	..	*3,192*
A.-14—Loss or gain by exchange Voted	..	..	..	
A.-14—Loss or gain by exchange *Charged*	..	..	..	*17*
For rounding (Voted)	—200	..	..	
Total	1,34,000	1,05,000	1,11,000	1,51,753
Voted	1,25,000	98,000	1,03,000	1,33,945
Charged	*9,000*	*7,000*	*8,000*	*17,808*
Net receipts—Unproductive	43,000	58,000	19,000	31,469
Total—A—Irrigation	1,10,000	88,000	—2,000	—2,70,863

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*concld.*

	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
B—Navigation, embankment and drainage works.	Rs	Rs	Rs	Rs.
Unproductive—				
Direct receipts	7,24,200	7,03,000	7,55,500	7,07,491
Deduct—**Refunds**	200	1,000	500	106
Receipts	7,24,000	7,02,000	7,55,000	7,07,385
Deduct—Working expenses—				
B-1—Extensions and improvements { New works / Works in progress }	92,503	82,000	1,30,400	34,651
B-2 Maintenance and repairs ..	5,08,000	4,57,000	4,54,600	3,60,632
B-3—Establishment { Voted / *Charged*	2,62 000	2,81,000	3,05,500	2,64,992
B-4—Tools and plant . ..	*1,03,000*	*94,000*	*97,000*	*1,02,640*
B-5—Suspense	31 500	30,000	37,500	31,921
B. 6—Charges in England { Voted / *Charged*				
B-7—Loss or gain by exchange (*Charged*)				*21,642*
For rounding { Voted / *Charged*	93			*—111*
Total	9,87,000	9,44,000	10,34,000	8,16,367
Voted	8,84,000	8,50,000	9,37,000	6,92,196
Charged	*1,03,000*	*94,000*	*97,000*	*1,24,171*
Net receipts B Navigation, Embankment and Drainage Works	2,63,000	2,42,000	2,79,000	1,08,982
TOTAL NET RECEIPTS XVII	1,53,000	1,54,000	2,81,000	3,79,845

XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

A—Irrigation works.				
Direct receipts	5,000	5,000	5,000	9,730
Deduct—**Refunds** .				
Total	5,000	5,000	5,000	9,730
B—Navigation, embankment and drainage works.				
Direct receipts	1,25,100	1,37,100	1,30,600	1,39,616
Receipts—Miscellaneous—				
(*a*) Transfer from deposit account of grants for economic development and improvement of rural areas			1,01,000	
(*b*) Transfer from deposit account of grants received from public bodies for rural reconstruction schemes .			35,000	
Receipts—Miscellaneous—Transfer from the deposit account of grants from Central Government and of the contribution received from the public bodies for economic development and improvement of rural areas—				
(*a*) Minor drainage and flushing schemes	40 500	41,500		
(*b*) Improvement of existing village communications (water-ways)	1,30,000	1,25,000		
Deduct—**Refunds** .	600	600	600	147
Total	2,95,000	3,03,000	2,66,000	1,39,469

Detailed Account No. XVIII.—B—Navigation, Embankment and Drainage Works.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
	Rs.	Rs.	Rs.	Rs
Recoveries by Collector on account of lands benefited by embankment	25,000	25,000	40,000	26,834
Deduct—Refunds	..	..	..	
Total—B—Navigation, Embankment and Drainage Works ..	**3,20,000**	**3,28,000**	**3,06,000**	**1,66,303**
Total (XVIII) ..	**3,25,000**	**3,33,000**	**3,11,000**	**1,76,033**

XX.—Interest.

	Detailed Account No.				
Interest on loans and advances by the Provincial Government	XXA	6,54,000	5,35,000	4,58,000	5,26,282
Interest on Irrigation Capital outlay incurred before 1st April, 1937.		21,92,000	21,94,000	22,70,000	
Interest on arrears of revenue		1,00,000	1,00,000	2,00,000	1,90,874
Interest realized on investment of Provincial Balances		1,00,000	1,16,000	40,000	19,170
Miscellaneous		1,43,000	1,36,000	1,30,000	1,18,054
Total ..		31,89,000	30,81,000	30,98,000	8,54,380
Deduct—**Refunds** .		5,000	6,000	..	2,934
Loss or gain by exchange		..	.	..	1
Net total ..		31,84,000	30,75,000	30,98,000	8,51,425

Detailed Account No. XXA.—Interest on loans and advances by the Provincial Government.

Interest on loans to municipal and other corporations, etc. (excluding Presidency Corporations)	3,90,000	3,40,000	3,20,000	2,98,987
Interest on loans to landholders and other notabilities—				
(*a* Kasimbazar Wards Estate	..	..	..	3,716
(*b* Sushong Wards Estate	36,000	39,000	19,000	19,737
(*c*)) Nawab of Dacca			20,000	21,264
Interest on advances to cultivators—				
(*a*) On loans under the Land Improvement Act, XIX of 1883	2,00,000	1,30,000	72,000	1,67,748
(*b*) On loans under the Agriculturists Loans Act, XXII of 1884				
(*c*) On loans to Co-operative Credit Societies	2,000	2,000	3,000	862
(*d*) On other advances	.	..	..	
Interest on advances under special laws—				
(*a*) On drainage and embankment advances under Act VI of 1880, etc.	5,000	4,000	4,000	3,124
(*b*) On Bengal Agricultural and Sanitary Improvement Act				
Advances to Government Servants—				
(*a*) House Building advance	18,000	16,000	12,000	6,515
(*b*) Motor car advance			7,000	3,905
(*c*) Advances for the purchase of other conveyances ..			..	(
(*d*) Passage advance			..	3
Miscellaneous Loans and Advances—				
(*a*) On loans to ex-students of the Weaving Institute ..	3,000	4,000	1,000	361
(*b*) On miscellaneous loans				
Total	**6,54,000**	**5,35,000**	**4,58,000**	**5,26,28**

XXI.—Administration of Justice.

	Detailed Account No	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs	Rs.	Rs	Rs.
-proceeds of unclaimed and escheated property		15,000	15,000	20,000	54,350
irt-fees realised in cash		35,000	35,000	40,000	35,740
ieral fees, fines and forfeitures	XXIA	22,76,000	9,18,000	9,48,000	11,11,885
ceipts of the Official Assignee		1,90,000	1,94,000	2,23,000	
ceipts of the Official Receiver, Calcutta		70,000			
adership and Muktearship examination fees		10,000	10,000	10,000	9,036
scellaneous fees and fines	XXIB	1,92,000	1,92,000	2,05,000	1,79,669
iscellaneous		44,200	4,55,000	40,000	37,951
coveries of overpayments		5,000	5,000	10,000	7,276
llection of payments for services rendered	XXIC	75,000	60,000	59,000	5,245
ceipts in England		800			
ss or gain by Exchange					
Total		29,13,000	18,84,000	15,55,000	14,41,132
Deduct—Refunds		40,000	40,000	51,000	38,737
NET TOTAL		28,73,000	18,44,000	15,04,000	14,02,395

Detailed Account No. XXIA.—General Fees, Fines and Forfeitures.

Fees levied by Courts	1,150	1,000	1,000	557
Magisterial fines	6,50,000	6,50,000	6,75,000	6,96,896
Miscellaneous receipts of the High Court	1,22,000	1,92,000	1,92,000	2,98,504
Other items	45,000	45,000	45,000	36,706
Miscellaneous Receipts of the Official Assignee				53,080
Fees, fines and other receipts under the Bengal Cruelty to Animals Act	30,000	30,000	35,000	31,122
Fines, penalties, etc., realised under the Bengal Local Self-Government Act	7,75,000			
Fines, penalties, etc., realised under the Licensed Warehouse and Fire-Brigade Act	850			
Fees, fines, etc., realised under the Bengal Village Self-Government Act	4,35,000			
Fines realised under the Bengal Food Adulteration Act	75,000			
Fines realised under the Calcutta Municipal Act	74,000			
Fines realised under the Bengal Municipal Act	53,000			
Fines realised under Howrah Offences Act	5,000			
Fees and fines realised under the Vaccination Act	10,000	..		..
Total	22,76,000	9,18,000	9,48,000	11,11,885

Detailed Account No. XXIB—Miscellaneous Fees and Fines.

Fees and commissions realised by the Administrator-General	1,50,000	1,50,000	1,60,000	1,42,027
Record-room receipts	10,000	10,000	10,000	5,774
Other miscellaneous fees and fines	32,000	32,000	35,000	31,868
Total	1,92,000	1,92,000	2,05,000	1,79,669

DETAILED ACCOUNT NO. XXIC.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Recoveries by Legal Remembrancer from private estates ..	500	500	1,000	612
Contribution for passages of officers transferred to or from other Governments, departments, etc.	3,500	3,500	4,000	4,550
Recoveries from Calcutta Municipality on account of pay and allowances and contingent expenses of the Municipal Magistrates and their establishment	44,000	43,800	43,000	
Other receipts	26,000	11,000	11,000	
Leave contribution of officers lent to Foreign Service	1,000	1,200	..	83
Total .	**75,000**	**60,000**	**59,000**	**5,245**

XXII.—JAILS AND CONVICT SETTLEMENTS.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
		Rs.	Rs.	Rs.	Rs
Jails	..	**80,000**	**85,000**	**94,000**	**79,839**
Jail manufactures . ..	**XXIIA**	**5,88,000**	**5,88,000**	**6,00,000**	**6,11,760**
Recoveries of overpayments . .		**1,000**	**1,000**	**1,000**	**884**
Collection of payments for services rendered ..		.	..	..	
Loss or gain by exchange on Home transactions other than stores ..		..	..	..	
Total .. .		**6,69,000**	**6,74,000**	**6,95,000**	**6,92,483**
Deduct—**Refunds** . .		**1,000**	**1,000**	**1,000**	**1,230**
NET TOTAL		**6,68,000**	**6,73,000**	**6,94,000**	**6,91,253**

DETAILED ACCOUNT NO. XXIIA.—JAIL MANUFACTURES.

Sale-proceeds of jail manufactures	**5,50,000**	**5,50,000**	**5,65,000**	5,73,026
Sale-proceeds of quinine packets	**38,000**	**38,000**	**35,000**	38,674
Miscellaneous	..	..	..	60
Total ..	**5,88,000**	**5,88,000**	**6,00,000**	**6,11,760**

XXIII.—POLICE.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Police supplied to Railways	..	8,700	8,700	8,700	8,827
Police supplied to Public Departments, private companies and persons	..	55,000	55,000	55,000	43,053
Recoveries on account of Presidency Police ..	XXIIIA	5,69,000	5,69,000	5,78,000	5,96,721
Cash receipts under the Arms Act	..	2,000	2,000	2,000	2,279
Fees, fines and forfeitures	XXIIIB	3,88,000	5,000	31,000	14,986
Recoveries of overpayments	..	11,300	11,300	11,300	14,883
Collection of payments for services rendered ..	XXIIIC	78,000	45,000	42,000	60,381
Miscellaneous	..	93,000	95,000	95,000	94,656
Receipts in England	..	2,000	..	..	..
Loss or gain by exchange	..	..	..	..	—4
Total	..	12,07,000	7,91,000	8,23,000	8,35,782
Deduct—Refunds ..	..	..	23,000	23,000	12,861
NET TOTAL ..	..	12,07,000	7,68,000	8,00,000	8,22,921

DETAILED ACCOUNT NO. XXIIIA.—PRESIDENCY POLICE.

Police supplied to private persons		1,10,000	1,10,000	1,07,000	1,32,219
Receipts under the Calcutta Vehicles Act		3,000	3,000	3,000	511
Receipts under the Calcutta Hackney Carriage Act .. .		65,000	65,000	65,000	68,745
Cattle-pound receipts		11,000	11,000	11,000	11,115
Fees, fines and forfeitures		20,000	20,000	22,000	23,742
Other items		3,60,000	3,60,000	3,70,000	3,60,389
Total ..		5,69,000	5,69,000	5,78,000	5,96,721

DETAILED ACCOUNT NO. XXIIIB.—FEES, FINES AND FORFEITURES.

Cattle-pound receipts		5,000	5,000	5,000	5,172
Other fees and fines		10,000	10,000	21,000	9,814
Receipts under the Indian Police Act (Act V) of 1861		..	.	5,000	..
Receipts under the Cattle Trespass Act		3,83,000	..	..	..
Deduct—receipts on account of license fees collected in cash under the Petroleum Act creditable to Central Government .		10,000	10,000	..	..
Total ..		3,88,000	5,000	31,000	14,986

DETAILED ACCOUNT NO. XXIIIC.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Contribution for passages of officers transferred to or from other Governments, departments, etc.		1,400	1,400	2,400	1,395
Recoveries from the Port Fund, Chittagong, on account of Port Police, Chittagong		9,900	9,600	9,600	8,975
Recoveries from the Cooch Behar Estate on account of Eastern Bengal Railway Police		4,500	4,500	4,500	4,506
Other recoveries		62,200	29,500	25,500	45,505
Total ..		78,000	45,000	42,000	60,381

XXIV.—Ports and Pilotage.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of vessels and stores	1,500	1,500	1,000	1,458
Registration and other fees—				
Fees realised at the shipping office	..	..	..	..
Examination fees	4,000	4,000	4,000	3,963
Miscellaneous—				
Survey fees	70,000	70,000	80,000	75,033
Other items	25,500	80,500	45,000	32,438
Total ..	1,01,000	1,56,000	1,30,000	1,12,892
Deduct—Refunds ..	1,000	1,000	1,000	1,112
NET TOTAL ..	1,00,000	1,55,000	1,29,000	1,11,780

XXVI.—Education.

	Detailed account No.				
A.—University—					
Fees, Government Arts Colleges	..	4,32,000	4,30,000	4,30,000	4,17,532
Fees, Government Professional Colleges ..	..	70,000	70,000	55,000	63,068
B.—Secondary—					
Fees, Government Secondary Schools ..	..	5,10,000	5,10,000	5,00,000	5,03,620
C.—Primary—					
Fees, Government Primary Schools	..	..	..	..	..
D.—Special—					
Fees and other receipts, Government Special Schools	..	1,00,000	1,00,000	1,25,000	1,15,899
E.—General—					
Contributions	..	..	..	..	3,037
Income from Endowments	..	16,000	16,000	16,000	15,176
Recoveries of overpayments	..	14,000	14,000	14,000	25,143
Collection of payments for services rendered ..	XXVIA	10,000	10,000	10,000	1,406
Miscellaneous	XXVIB	4,65,000	4,50,000	4,35,000	3,07,590
Receipts in England	..	..	..	..	..
Loss or gain by exchange	..	..	..	..	..
Total ..	..	16,17,000	16,00,000	15,85,000	14,52,471
Deduct—Refunds ..	..	6,000	6,000	4,000	6,547
NET TOTAL ..	..	16,11,000	15,94,000	15,81,000	14,45,924

Detailed Account No. XXVIA—Collection of Payments for Services rendered.

Leave contribution of officers sent to foreign services	10,000	10,000	10,000	1,406
Other recoveries				

DETAILED ACCOUNT NO. XXVIB.—MISCELLANEOUS.

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs	Rs	Rs	Rs.
nsfer from the Deposit account of grant for Economic Development of rural areas—				
(i) Attachment of agricultural farms, etc., to Secondary Schools and provision of playgrounds and village halls (1st grant).	.	1,000		..
(ii) Playing fields and recreation grounds for villages and village schools (2nd grant).	1,00,000	79,000	1,00,000	..
nsfer from deposit account of grants received from public bodies for rural reconstruction schemes.	25,000	31,000	25,000	.
st miscellaneous receipts	3,40,000	3,36,000	3,10,000	..
Total	4,65,000	4,50,000	4,35,000	3,07,500

XXVII.—MEDICAL.

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs.	Rs	Rs	Rs
dical School and College fees	3,10,000	3,10,000	3,15,000	3,03,130
spital receipts	3,10,000	3,10,000	3,20,000	3,13,412
ntal Hospital receipts	800	800	1,000	508
le of Medicines	200	200	200	192
ntributions	1,20,000	1,20,000	1,40,300	1,17,804
come from endowments	15,500	16,000	15,000	16,701
coveries of overpayments	5,000	6,000	4,000	5,168
llection of payments for services rendered	80,000	80,000	85,000	79,156
iscellaneous—				
(i) Transfer from Deposit account of grant from the Imperial Council of Agricultural Research	18,000	18,000	17,900	17,616
(ii) Other Miscellaneous Receipts	85,000	85,000	85,000	84,749
(iii) Contribution from Defence Department for the War Reserve officers employed in Bengal	57,600	60,000	57,600	48,000
ss or gain by exchange	..	..	..	—2
For rounding	—100	.	..	..
Total	10,02,000	10,06,000	10,41,000	9,86,434
Deduct—Refunds	88,000	88,000	88,000	97,296
NET TOTAL	9,14,000	9,18,000	9,53,000	8,89,138

XXVIII.—Public Health.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Sale-proceeds of sera and vaccines, etc.		**47,000**	**46,000**	**46,000**	**45,890**
Contributions		**34,000**	**24,000**	**36,000**	**24,949**
Recoveries of overpayments		**5,000**	**5,000**	**8,000**	**9,040**
Collection of payments for services rendered ..		**64,000**	**72,000**	**90,000**	**62,778**
Miscellaneous	**XXVIIIA**	**3,88,000**	**4,04,000**	**3,33,000**	**73,800**
Total ..		**5,36,000**	**5,51,000**	**5,13,000**	**2,16,457**
Deduct—**Refunds** ..		**1,000**	**1,000**	..	**2,355**
NET TOTAL ..		**5,37,000**	**5,50,000**	**5,13,000**	**2,14,102**

Detailed Account No. XXVIII A.—Miscellaneous.

(1) Fees for analysis of water and food at Public Health Laboratories		52,200	51,900	41,000	73,80
(2) Contribution from Jute Mills for analysis of water		12,000	12,000	12,000	
(3) Other receipts		2,000	2,000	2,000	
(4) Transfer from Deposit account of grant for economic development and improvement of rural areas—					
(*a*) Establishment of Union Board Dispensaries and improvement of water-supply and grant to Srimeketen ..		..	17,500	10,000	..
(*b*) Improvement of rural sanitation		40,000	40,600	38,000	..
(*c*) Improvement of rural water-supply ..		2,81,800	2,80,000	2,30,000	..
Total ..		3,88,000	4,04,000	3,33,000	73,8

XXIX.—AGRICULTURE.

	Detailed Account No	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Agricultural receipts	XXIXA	2,54,000	2,41,300	3,50,700	1,82,868
Recoveries of overpayments		300	200	300	287
Collection of payments for services rendered ..		..	..	..	..
Total ..		2,54,300	2,41,500	3,51,000	1,83,155
Deduct—**Refunds** ..		3,300	3,500	2,000	3,232
Total ..		2,51,000	2,38,000	3,49,000	1,79,923

DETAILED ACCOUNT NO. XXIXA.—AGRICULTURAL RECEIPTS.

Botanical and other public garden receipts ..		5,000	5,000	5,200	5,493
Receipts (including rent of buildings) realised from Works		200	200	..	188
Receipts on account of experimental cultivation—					
Experimental farms		50,000	50,000	60,000	70,148
Transfer from the Deposit account of grant from the Imperial Council of Agricultural Research ..		67,500	68,000	67,000	81,211
Transfer from the Deposit account of grant from the Indian Central Jute Committee		51,500	38,000	51,500	14,611
Transfer from the Deposit account of Government of India grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers ..		13,000	7,500	12,500	..
Transfer from the Deposit account of grant for economic development and improvement of rural areas—					
(*a*) Establishment of Seed, Paddy, and Crop demonstration centres		..	100	..	..
(*b*) Extension of the cattle improvement schemes		59,200	62,000	1,50,000	..
(*c*) Improvement of cattle and fodder crops ..		600	3,000	..	..
Contributions		4,000	4,000	2,000	4,000
Miscellaneous		3,000	3,500	2,500	7,217
For rounding ..		..	..	.	..
Total ..		2,54,000	2,41,300	3,50,700	1,82,868

XXX.—VETERINARY.

Veterinary College and School fees		20,000	17,000	20,000	20,020
Other receipts	XXXA	34,000	35,900	29,000	32,582
Collection of payments for services rendered ..	XXXB	94,300	94,300	92,300	94,122
Total ..		1,48,300	1,47,200	1,41,300	1,46,724
Deduct—**Refunds** ..		300	200	300	36
Total ..		1,48,000	1,47,000	1,41,000	1,46,688

DETAILED ACCOUNT NO. XXXA.—OTHER RECEIPTS.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Transfer from the Deposit Account of grant from the Imperial Council of Agricultural Research	9,000	10,300	9,000	7,092
Miscellaneous	25,000	25,600	20,000	25,490
Total ..	**34,000**	**35,900**	**29,000**	**32,582**

DETAILED ACCOUNT NO. XXXB.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Leave contribution of officers lent to foreign service	300	300	300	277
Recoveries from local bodies on account of pay of veterinary assistants	84,000	84,000	85,000	84,245
Recoveries from other Governments on account of Bengal Veterinary College.	10,000	10,000	7,000	9,600
Total ..	**94,300**	**94,300**	**92,300**	**94,122**

XXXI.—CO-OPERATION.

Audit fees	**3,40,600**	**3,40,400**	**4,00,000**	**3,52,191**
Miscellaneous receipts—				
Transfer from Deposit Account of grant for economic development and improvement of rural areas—Co-operative training	**44,400**	**45,000**	**58,000**	..
Transfer from Deposit Account of grant for the development of handloom industry	**67,000**	**62,800**	**63,000**	**1,04,678**
Transfer from the Deposit Account of grant from the Sugar Excise Fund of the Government of India for organisation of Co-operative Societies among the cane-growers	**10,000**	**5,000**	**9,000**	..
Recoveries of overpayments	**200**	**200**	**200**	**141**
Leave contribution of officers lent to foreign service	**600**	**600**	**600**	**559**
Receipts (including rent of buildings) realised from "Works" ..	**200**	**200**	..	**175**
Other receipts	**5,300**	**5,300**	**5,300**	**9,776**
Total ..	**4,68,300**	**4,59,300**	**5,36,100**	**4,67,520**
Deduct—**Refunds ..**	**300**	**300**	**100**	**6,034**
Total ..	**4,68,000**	**4,59,000**	**5,36,000**	**4,61,486**

XXXII.—Industries.

	Detailed Account No	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs	Rs.	Rs.
Industries	XXXIIA	1,56,200	1,62,000	1,52,500	1,51,118
Cinchona plantations	XXXIIB	15,45,000	15,00,000	12,89,000	13,53,493
Recoveries of overpayments		2,000	2,000	2,000	2,328
Collection of payments for services rendered		18,000	18,000	15,000	12,411
Receipts in England		1,68,000	2,40,000		1,21,875
Loss or gain by exchange		..	..	..	—1,274
Total ..		18,89,200	19,22,000	14,58,500	16,39,951
Deduct—**Refunds** ..		3,200	3,000	2,500	7,346
NET TOTAL		18,86,000	19,19,000	14,56,000	16,32,605

Detailed Account No. XXXIIA.—Industries.

Transfer from the deposit account of grant for economic development and improvement of rural areas—Establishment of cott spinning and weaving demonstration centres ..		8,300	7,000	..
Transfer from deposit account of—				
Grant for the development of handloom industry .	23,700	24,100	21,800	32,582
Grant for the development of sericultural industries .	49,500	46,400	50,000	42,164
Other receipts—				
Receipts from industrial operations	72,000	72,000	57,200	66,611
Sericulture	11,000	11,200	13,500	9,761
Total	1,56,200	1,62,000	1,52,500	1,51,118

Detailed Account No. XXXIIB.—Cinchona Plantations.

Cinchona Plantations—				
Sale of Cinchona products other than quinine tablets ..	11,05,000	10,40,000	9,19,000	9,78,160
Sale of quinine tablets	3,60,000	3,80,000	2,60,000	3,25,828
Other receipts	80,000	80,000	80,000	49,505
Total ..	15,45,000	15,00,000	12,89,000	13,53,493

XXXVI.—Miscellaneous Departments.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Labour and Emigration—				
Emigration fees (Internal)	100	100	100	60
Fees for the registration of Trade Unions	..	..		
Total Labour and Emigration ..	100	100	100	60
Miscellaneous.				
Examination fees	**32,000**	**32,000**	**25,000**	**28,890**
Sale of stores and materials	..	..	..	..
Fees for the inspection of Steam Boilers—				
1. Fees	1,51,000	1,51,000	1,50,000	1,54,021
2. Miscellaneous	200	200	..	4
Total—Fees for the inspection of Steam Boilers	1,51,200	1,51,200	1,50,000	1,54,025
Administration of the Indian Partnership Act, 1932—				
1. Fees for registration of firms	3,500	3,500	4,000	3,088
2. Miscellaneous receipts	..	..	..	
Total—Administration of the Indian Partnership Act, 1932 ..	3,500	3,500	4,000	3,088
Miscellaneous	**5,500**	**5,500**	**7,000**	**5,817**
Receipts in England	..	..	..	..
Loss or gain by exchange	..	..	..	..
Total ..	**1,92,300**	**1,92,300**	**1,86,100**	**1,91,680**
Deducts—**Refunds** ..	**1,300**	**9,300**	**1,100**	**1,356**
Total ..	**1,91,000**	**1,83,000**	**1,85,000**	**1,90,324**

XXXIX.—Civil Works.

Rents	**3,75,000**	**3,75,000**	**3,90,000**	**3,89,018**
Tolls on roads	**44,000**	**44,000**	**45,000**	**43,701**
Recoveries of expenditure	**82,000**	**1,00,000**	**64,000**	**81,661**
Transfer from Central Road Development account	**29,61,000**	**23,31,000**	**25,81,000**	**13,21,782**
Miscellaneous	**1,60,000**	**1,60,000**	**1,60,000**	**9,62,565**
Loss or gain by exchange	..	..	..	**—4**
Transfer from Deposit Account of the Fund for reconstruction of earthquake damage	..	..	..	**—32**
Transfer from the Deposit Account of grant for economic development and improvement of rural areas—				
(*a*) **Agricultural Institute at Daulatpur**	..	**20,000**	**30,000**	..
(*b*) **Improvement of existing village communication (excluding waterways)**	**1,20,000**	**1,05,000**	**1,20,000**	..
Transfer from deposit account of grant received from public bodies for rural reconstruction scheme—Improvement of existing village communications (excluding waterways)	**20,000**	**15,000**	**30,000**	..
Total ..	**37,62,000**	**31,50,000**	**34,20,000**	**27,98,69**
Deduct—**Refunds** ..	**3,000**	**40,000**	**4,000**	**1,61**
Total ..	**37,59,000**	**31,10,000**	**34,16,000**	**27,97,07**

XLIV.—Receipts in aid of Superannuation.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs	Rs.
utions for pensions and gratuities ..	XLIVA	1,23,400	1,53,600	1,44,000	1,20,528
laneous—					
te-imbursement by the Central Government of the charges in connection with the provision of pilotage and non-pilotage establishment of the Bengal Pilot service		6,000	1,69,000	1,63,000	1,60,359
Other receipts		600	400	1,000	79,470
pts in England		..	1,000	.	810
r gain by exchange		..	..	..	—4
For rounding					
Total ..		1,30,000	3,24,000	3,08,000	3,61,163
Deduct—Refunds ..		.			211
NET TOTAL ..		1,30,000	3,24,000	3,08,000	3,60,952

Detailed Account No. XLIVA.—Contributions for pensions and gratuities.

Contributions of officers lent to foreign service	90,000	1,02,000	93,000	94,595
Contributions of persons employed in the management of private tes under Act X of 1892		.	.	..
bution of persons employed on Partition work	33,400	51,600	51,000	25,933
eries towards cost of pensions relating to other Governments	..	..	.	..
ibutions for passage concession of officers on foreign service ..	.	..		..
ibutions for passages of officers transferred to other Governments, Departments, etc.	..	..		..
id of gratuity				
Total ..	1,23,400	1,53,600	1,44,000	1,20,528

XLV.—Stationery and Printing.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Sale of plain paper used with stamps		**3,00,000**	**3,00,000**	**3,30,400**	**3,25,326**
Stationery receipts		**300**	**300**	**500**	**313**
Sale of Gazettes and other Government publications ..	**XLVA**	**65,000**	**65,000**	**80,000**	**76,251**
Other press receipts	**XLVB**	**1,40,000**	**1,25,400**	**1,00,000**	**1,10,842**
Receipts in England		**1,000**	**1,000**	**1,300**	**544**
Loss or gain by exchange	..	..	..	..	**-3**
Total ..		**5,06,300**	**4,91,700**	**5,12,200**	**5,13,273**
Deduct—**Refunds** ..		**300**	**700**	**200**	**102**
NET TOTAL ..		**5,06,000**	**4,91,000**	**5,12,000**	**5,13,171**

Detailed Account No. XLVA.—Sale of Gazettes and other Government publications.

Indian Law Reports	20,000	20,000	25,000	23,08
Gazettes and other publications	45,000	45,000	55,000	53,18
Total ..	**65,000**	**65,000**	**80,000**	**76,25**

Detailed Account No. XLVB.—Other Press Receipts.

Printing work done for other Governments	3,000	3,000	3,000	2,1
Miscellaneous	1,37,000	1,22,400	97,000	1,08,(
Total ..	**1,40,000**	**1,25,400**	**1,00,000**	**1,10,**

XLVI.—Miscellaneous.

	Detailed Account No.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
RECEIPTS.		Rs.	Rs	Rs.	Rs.
Unclaimed deposits					
Lapsed unclaimed deposits		7,75,000	7,75,000	5,06,000	7,50,151
Claimed deposits on account of landlords' fees and landlords' transfer fees under the Bengal Tenancy Act transferred to Revenue account from the deposit head		1,15,000	..	.	..
Total unclaimed deposits ..		8,90,000	7,75,000	5,06,000	7,50,151
Treasure trove		..	..	..	106
Sale-proceeds of Durbar presents		.	..	..	388
Sale of old stores and materials		8,000	24,000	8,000	14,937
Rent of lands and houses, etc.		..	..	..	..
Fees for Government audit		98,000	1,50,000	1,24,000	87,977
Contributions		..	.	.	..
Interest		.	.	.	11,922
Duties and taxes		..	..	..	193
Rents, rates and taxes		11,000	10,000	15,000	..
Other fees, fines and forfeitures ..		15,000	15,000	13,000	17,672
Recoveries of overpayments		9,000	9,000	9,000	9,667
Collection of payments for services rendered ..	XLVIA	6,46,000	6,04,000	6,74,000	6,45,678
Miscellaneous	XLVIB	7,01,000	76,400	94,000	63,562
Rebate of passage collected in India					142
Receipts in England		2,000	7,600		135
Loss or gain by exchange					—4
Net gain by exchange on remittance transactions ..				..	—432
Gain by exchange on local transactions ..					1,263
Total ..		23,80,000	16,71,000	14,43,000	16,03,337
Deduct—**Refunds**		4,00,000	4,00,000	5,00,000	4,77,975
Net Total ..		19,80,000	12,71,000	9,43,000	11,25,362

Detailed Account No. XLVI. A—Collection of payments for services rendered.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
(1) Recoveries from District Boards on account of—				
(a) Proportionate cost of Cess Tauzi establishment	80,000	80,000	80,000	79,822
(b) Fixed cost of Cess Deputy Collector's pay	67,000	67,000	67,000	66,900
(c) Recoveries under section 99 of the Cess Act ..	1,000	1,000	1,000	2,161
(d) Proportionate cost of Road Cess establishment ..	26,000	26,000	26,000	..
(2) Leave contribution of officers lent to foreign service	10,000	10,000	14,000	6,969
(3) Contribution for passages of officers transferred to or from other Governments, departments, etc.	3,000	3,000	3,000	4,786
(4) General rate levied from private estates managed by Court of Wards	4,24,000	4,00,000	4,60,000	4,68,469
(5) Rates levied from private estates or lands for management by Government officers	2,000	2,000	6,000	3,329
(6) Other receipts	33,000	15,000	17,000	13,242
Total ..	**6,46,000**	**6,04,000**	**6,74,000**	**6,45,678**

Detailed Account No. XLVI. B—Miscellaneous.

Recoveries of law charges other than those in pauper suits ..	12,000	12,000	20,000	18,26
Treasure Trove		..	..	..
Staging bungalow receipts	7,500	7,500	7,000	7,27
Ferry receipts	1,000	1,000	1,000	67
Other items	48,000	50,000	63,500	37,34
Sale proceeds of Durbar presents	1,200	1,400	1,500	..
Transfer from the Deposit Account of grant for economic development and improvement of rural areas—				
Discretionary grants to Commissioners and District Officers ..	1,300	2,000	..	..
Wireless transmission		2,100	1,000	..
Propaganda work in the districts		400	..	..
Miscellaneous ferry receipts on account of adaptations of the Bengal Ferries Act	6,30,000	..	..	..
Total ..	**7,01,000**	**76,400**	**94,000**	**63,5**

L—Miscellaneous adjustments between Central and Provincial Governments.

Reimbursement by the Central Government of fees collected on licenses under the Petroleum and Explosives Acts as payment for agency work done by Provincial Officers	34,000	34,000	..	..
Total L—Miscellaneous adjustments between Central and Provincial Governments	34,000	34,000	..	..

LI—Extraordinary Receipts.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs	Rs.
of land	4,000	83,000	5,000	1,39,092
of other Government Assets		.	..	..
er items			..	..
Total	4,000	83,000	5,000	1,39,092
uct—Refunds			..	..
Total LI—Extraordinary Receipts ..	4,000	83 000	5,000	1,39,092
Debt, Deposits, etc.				
Unfunded Debt.				
TE PROVIDENT FUNDS—				
ieneral Provident Fund	63,80,000	61,37,000	59,32,000	59,11,000
. C. S. Provident Fund	3,90,000	3,85,000	4,20,000	3,81,000
. C. S. (Non-European Members) Provident Fund	38,000	38 000	31,000	34,000
Contributory Provident Fund	2,90,000	3,88,000	2,19,000	3,08,000
Other Miscellaneous Provident Funds	2,000	98,000	18,000	7,000
Total ..	71,00,000	68,50,000	66,50,000	66,41,000
Deposits and Advances.				
Deposits not bearing interest.				
amine Insurance Fund—				
—Famine Insurance Fund—				
Transfers from the Revenue Account	1,91,000	10,00,000		..
Interest receipts	30,000	9,000		
— Investment Account	..	..		
Total	2,21,000	10,09,000		
Deposits of Local Funds—				
THER FUNDS—				
Municipal Funds	54,00,000	53,00,000	53,00,000	54,67,000
Port and Marine Funds		.	. ..	
Education Funds	29,00,000	29,00 000	22,00,000	21,17,000
Medical and Charitable Funds	1,00,000	1,00 000	1,10,000	1,06,000
Other Miscellaneous Funds	11,00,000	11,00,000	10,00,000	10,27,000
Total .	95,00,000	94,00,000	86,10,000	87,17,000

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Departmental and Judicial Deposits—				
Civil Deposits—				
Revenue Deposits	28,00,000	30,00,000	33,00,000	32,47,000
Civil Courts' Deposits	1,70,00,000	1,72,00,000	2,00,00,000	1,91,12,000
Criminal Courts' Deposits	1,40,000	1,50,000	1,60,000	1,66,000
Personal Deposits	1,60,00,000	1,70,00,000	2,42,00,000	2,31,78,000
Trust Interest Fund	2,20,000	2,20,000	2,20,000	2,18,000
Forest Deposits	1,000	1,000	1,000	1,000
Deposits for work done for public bodies or individuals ..	80,00,000	1,00,00,000	93,70,000	1,06,53,000
Deposits on account of Survey and Settlement Operations conducted for private and Wards, estates	..	3,000	..	..
Deposits of the Jute Cess Fund	12,00,000	12,00,000	14,00,000	12,89,000
Deposits on account of cost price of Liquor, Ganja and Bhang ..	6,00,000	6,00,000	5,20,000	5,74,000
Public Works Deposits	6,55,000	6,52,000	4,09,000	5,88,000
Unclaimed Deposits in the General Provident Fund ..	34,000	34,000	..	31,000
Total ..	4,66,50,000	5,00,60,000	5,95,80,000	5,90,57,000
Other Accounts—				
Subventions from Central Road Fund	19,57,000	97,000	..	2,27,000
Deposit account of grants for economic development and improvement of rural areas	..	4,93,000	8,07,000	4,92,000
Deposit account for works done for public bodies and individuals —Contributions from local bodies for rural reconstruction schemes	..	1,36,000	1,28,000	..
Deposit account of grants for economic development and improvement of rural areas —				
Government of India first grant	29,000		..	..
Local contribution	14,000		..	..
Government of India grant for Co-operative Training	44,000			
Government of India second grant	6,06,000	..	..	.
Local contribution	1,70,000	..	..	..
Deposit Account of the grant made by the Indian Central Cotton Committee	4,000	4,000	4,000	1,000
Deposit Account of the grant made by the Imperial Council of Agricultural Research	95,000	94,000	94,000	1,06,000
Deposit Account of the grant by the Central Government for development of Sericulture Industry	43,000	47,000	50,000	16,000
Deposit Account of the grant by the Central Government for development of hand-loom industry	..	96,000	..	96,000
Deposit Account of the grant made by the Indian Central Jute Committee	52,000	38,000	52,000	15,000
Deposit account of grants from Sugar Excise Duty	12,000	23,000	23,000	..
Total ..	30,26,000	10,28,000	11,58,000	9,86,000

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
Advances not bearing interest.	Rs.	Rs	Rs	Rs
Advances Repayable—				
Civil Advances—				
Advances for the purchase of passages	..	..	2,000	1,000
Objection-book Advances	3,80,000	3,80,000	2,83,000	3,17,000
Special Advances	. ..	.. .	. .	.. 27,000
Forest Advances	9,30,000	9 30,000	9,20,000	9,27,000
Public Works Advances	20,000	20,000	20,000	7,000
Other Advances	30,000	30000	35,000	25,000
Total	13,60,000	13,60,000	12,60,000	13,04,000
Permanent Advances—				
Permanent Advances, Civil	15,000	15,000	5,000	9,000
Accounts with Foreign Governments and Indian States	.	..		14,000
Accounts with the Government of Burma	5,30,000	5,30,000	3,00 000	3,58,000
Accounts with the Reserve Bank	4,70,000	4,70,000	1,50,000	2,03,000
Suspense.				
uspense accounts—				
Suspense account	5,50,000	5 50,000	8,00,000	7,49,000
Reserve Bank Suspense	4,00,00,000	4,00,00 000	1,85,00,000	3,48,98,000
Cash Balance Investment Account	3,35,00,000	3,70,00,000	2,29,62,000	99,81,000
Total ..	7,40,50,000	7,75,50,000	4,22,62,000	4,56,28,000
Cheques and Bills—				
Pre-audit cheques	3,37,00,000	3 37 00,000	2,89,00,000	3,18,63,000
Departmental and similar accounts—				
Departmental balances (Civil and P.W.)	70,000	70,000	1,45,000	1,32,000
Loans and Advances by Provincial Government.				
Loans to Municipalities, Port Funds, etc.				
Loans to Municipalities	1,77,000	1 62 000	1,55,000	1,53,000
Loans to Land-holders and other Notabilities	63,000	61,000	61,000	1,08,000
Loans to District and other Local Fund Committees ..	82,000	60,000	38 000	81,000
Advances under Special Laws	20,000	21,000	49,000	36,000
Advances to Cultivators	10,02,000	2,52,000	8,64,000	21,49,000
Miscellaneous Loans and Advances	26,000	58,000	38 000	25,000
Total ..	13,70,000	6,23,000	12,05,000	25,52,000
Advances to Government Servants.				
House-building Advances	1,00,000	1,00,000	85,000	82,000
Advances for the purchase of motor cars	1,10 000	1,00,000	1,00,000	1,02,000
Passage Advances	.	..	1,000	1,000
Advances for the purchase of other conveyances	..			1,000
Total	2,10,000	2,00,000	1,86,000	1,86,000

GRANT No. 1.

Salt.

(Head of Account:—5—Salt.)

Voted Rs. 12,000 *Charged Rs. Nil*

Total Rs. 12,000

	Budget Estimate, 1939-40.	Revised Estimate 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
Direction—				
Grant-in-aid, contributions, etc.—	..	..	2,000	..
Lump provision for establishment of a salt factory in the Sunderbans	12,000	..	..	..
Total—Grant No. 1 (voted) ..	12,000	..	2,000	..

GRANT No. 2

Land Revenue

(Head of Account:—7—Land Revenue.)

Voted Rs. 28,96,000 *Charged Rs. 1,70,000*

Total Rs. 30,66,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs	Rs.	Rs.
Charges of Administration—					
A-1—Pay of officers	Voted	42,000	36,000	48,700	48,178
	Charged	*34,430*	*33,800*	*33,800*	*32,956*
A-2—Pay of Establishment	Voted	4,62,940	3,93,400	3,83,978	4,12,896
	Charged	*13,250*	*14,000*	*15,680*	*15,849*
A-3—Allowances, honoraria, etc.	Voted	38,600	38,600	38,179	39,774
	Charged	*6,700*	*6,700*	*7,800*	*7,016*
A-4—Contingencies	Voted	92,000	90,300	83,411	87,510
	Charged	*500*	*500*	*500*	*490*
A-5—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted	1,03,400	76,400	50,465	1,04,017
	Charged			..	..
For rounding	Voted	40	..	| 197	..
	Charged	*\ 120*	.	| 220	..
Total A		5,87,100	5,36,900	5,82,000	5,40,852
	Voted	5,32,100	4,81,900	5,04,000	4,84,341
	Charged	*55,000*	*55,000*	*58,000*	*56,311*
—Management of Government Estates—					
B-1—Pay of officers	Voted	56,900	54,200	49,800	51,659
	Charged		..	*8,000*	..
B-2—Pay of Establishment	Voted	4,56,940	4,44,166	4,18,800	4,34,468
	Charged	..		..	..
B-3—Allowances, honoraria, etc.	Voted	90,060	83,330	80,700	91,222
	Charged	..	..		..
B-4—Contingencies	Voted	5,52,600	4,69,104	4,40,700	4,30,494
	Charged	..	..	..	..
B-5—Losses	Voted	..	..	..	..
	Charged	..	..	..	..
B-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted	..	..	..	..
	Charged	..	..	..	..
For rounding	Voted	..	..	..	..
	Charged	.	..	.	..
Total B		11,56,500	10,50,800	9,98,000	10,07,843
	Voted	11,56,500	10,50,800	9,90,000	10,07,843
	Charged	..	..	*8,000*	..

II.—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C—Charges on account of Land Revenue Collections (*Charged*)		*35,500*	*34,000*	*34,000*	*27,855*
D—Survey, Settlement and Record operations—					
D-1—Pay of officers	Voted	1,03,120	1,20,300	1,54,340	1,63,203
	Charged	*43,700*	*33,900*	*33,150*	*29,721*
D-2—Pay of Establishment	Voted	3,73,167	4,25,100	4,40,735	4,78,906
	Charged	..	..	..	..
D-3—Allowances, honoraria, etc.	Voted	60,303	72,100	82,415	77,049
	Charged	*9,100*	*7,400*	*8,975*	*5,263*
D-4—Contingencies	Voted	4,22,240	6,17,000	6,78,843	7,52,432
	Charged	..	..	..	..
D-5—Leases	Voted	..	..	..	..
	Charged	..	..	..	..
D-6—*Add*—Establishment charges payable to other Governments, Departments, etc.	Voted	..	..	..	..
	Charged	..	..	..	..
D-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted	4,300	4,300	..	4,450
	Charged	..	..	..	..
D-8—Lump provision for minor operations, etc. (Voted)		..	..	..	..
For rounding	Voted	+70	..	−333	..
	Charged	*+200*	..	*−125*	..
Total D		10,07,800	12,71,500	13,98,000	15,02,124
	Voted	9,54,600	12,30,200	13,56,000	14,67,140
	Charged	*53,000*	*41,300*	*42,000*	*34,984*
E—Land Records—					
E-1—Pay of officers	Voted	3,647	11,500	23,500	22,148
	Charged	*12,800*	*8,500*	..	..
E-2—Pay of Establishment	Voted	70,845	67,900	67,045	58,437
	Charged	..	..	..	..
E-3—Allowances, honoraria, etc.	Voted	6,730	11,300	4,400	4,016
	Charged	*2,800*	*1,900*	..	..
E-4—Contract contingencies (Voted)		1,500	1,500	1,500	4,317
E-5—Other contingencies (Voted)		6,208	5,400	6,469	1,034
E-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted	..	..	..	..
	Charged	..	..	..	..
For rounding	Voted	+70	..	..	..
	Charged	..	..	+86	..
Total E		1,04,800	1,08,000	1,03,000	89,951
	Voted	89,000	97,900	1,03,000	89,951
	Charged	*15,800*	*10,400*	..	..

II.—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs	Rs.	Rs.
F—Assignments and compensations ..	Voted ..	1,21,000	1,25,000	1,21,000	1,19,321
	Charged ..	..	..	..	..
G—Charges in England	Voted ..	42,440	14,500	11,120	24,578
	Charged ..	*10,400*	*9,300*	*12,800*	*6,287*
H—Loss or gain by exchange	Voted ..	..	..	..	—127
	Charged ..	..	..	..	—33
For rounding ..	Voted ..	+ 360	..	— 120	..
	Charged ..	*+ 500*	..	*+ 200*	..
TOTAL GRANT No. 2		30,66,000	31,50,000	32,40,000	33,18,454
	Voted ..	28,96,000	30,00,000	30,85,000	31,93,050
	Charged ..	*1,70,000*	*1,50,000*	*1,55,000*	*1,25,404*

III.—Detailed Account No. 7A—Charges of Administration.

		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938 39	Actuals, 1937-38.
		Rs.	Rs	Rs	Rs.
A—CHARGES OF ADMINISTRATION.					
Summary.					
(1) General establishment	Voted ..	2,62,000	2,71,500	3,01,100	3,04,928
	Charged ..	*36,800*	*37,000*	*37,300*	*36,949*
(2) Partition establishment	Voted ..	1,68,300	80,000	91,700	77,678
	Charged ..	..		..	..
(3) Record-room establishment	Voted ..	18,700	19,500	24,600	19,033
	Charged ..	*200*	*200*	*200*	*186*
(4) Kanungo establishment	Voted ..	85,100	83,900	86,600	83,307
	Charged ..	*18,000*	*17,800*	*20,100*	*19,176*
(5) Road-cess, valuation and revaluation establishment ..	Voted	..	27,000	..	—905
	Charged ..	..	..	..	..
	Total ..	5,87,100	5,36,900	5,62,000	5,40,652
	Voted ..	5,32,100	4,81,900	5,04,000	4,84,341
	Charged ..	*55,000*	*55,000*	*58,000*	*56,311*

III.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			DETAILS.				
			(a) General establishment.				
			(i) Land Acquisition Establishment.				
A-1—Pay of officers	4	4	Land Acquisition Officers (Rs. 2,350 and less)—				
			Voted	27,000	21,000	36,200	31,714
			Charged	*34,430*	*33,800*	*33,800*	*32,956*
			Total Pay of officers ..	**61,430**	**54,800**	**70,000**	**67,670**
A-2—Pay of establishment.	44	44	Clerks (Rs. 300 and less) .	54,000	56,000	56,700	58,558
	39	37	Servants (Rs. 18 and less)	7,600	7,500	7,500	7,38
			Temporary establishment ..	32,000	33,000	33,000	27,36
			Total Pay of establishment ..	**93,600**	**96,500**	**97,200**	**93,20**
A-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	12,500	12,500	10,000	12,46
			Charged	*1,000*	*1,000*	*1,000*	*1,0*
			House-rent and other allowances—				
			Voted	1,200	1,200	1,200	1,0
			Charged	*1,400*	*1,400*	*1,400*	*1,3*
			Total Allowances, honoraria, etc.	**16,100**	**16,100**	**13,600**	**15,9**
A-4—Contingencies			Law charges	..	..	..	..
			Liveries to peons	50	..	50	..
			Purchase of typewriters ..	..	460	460	
			Purchase of books, etc. ..	150	50	100	
			Rents, rates and taxes ..	9,700	9,690	9,700	9,
			Other contingent charges ..	4,000	3,800	4,000	3
			Total Contingencies ..	**13,900**	**14,000**	**14,310**	**14**
			For rounding—				
			Voted	..	..	+90	..
			Charged	*-30*	..	*-200*	..
			Total (i) Land Acquisition Establishment.	**1,85,000**	**1,81,400**	**1,95,000**	**1,9**
			Voted ..	**1,48,200**	**1,45,200**	**1,59,000**	**1,5**
			Charged ..	*36,800*	*36,200*	*36,000*	*3*
			Carried over	1,85,000	1,81,400	1,95,000	1,9

II.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,85,000	1,81,400	1,95,000	1,91,512
			(*ii*) *Certificate establishment.*				
-*Pay of establishment.*	60	56	Clerks (80 and less)	33,000	32,500	33,500	32,407
	7	7	Servants (19 and less)	1,140	1,400	1,400	1,511
			Temporary establishment—				
			Voted ..	73,000	86,000	1,00,000	1,08,099
			Charged	.	*800*	*1,680*	*1,575*
			Total Pay of establishment .	**1,07,440**	**1,20,700**	**1,36,580**	**1,43,592**
-*Allowances, honoraria, etc.*			Travelling allowance	900	900	1,500	893
			House-rent and other allowances				
			Voted ..	500	500	500	465
			Charged ..				
			Total Allowances, honoraria, etc.	**1,400**	**1,400**	**2,000**	**1,358**
—*Contingencies*			Other contingent charges ..	5,000	5,000	5,000	5,415
			For rounding—				
			Voted ..	- 40		+ 200	..
			Charged ..			+ 20	..
			Total (*ii*) Certificate Establishment	**1,13,800**	**1,27,100**	**1,43,800**	**1,50,365**
			Voted .	**1,13,800**	**1,26,300**	**1,42,100**	**1,48,790**
			Charged	.	*800*	*1,700*	*1,575*
			Total (*a*) General Establishment	**2,98,800**	**3,08,500**	**3,38,800**	**3,41,877**
			Voted ..	**2,62,000**	**2,71,500**	**3,01,100**	**3,04,928**
			Charged .	*36,800*	*37,000*	*37,700*	*36,949*
			(*b*) **Partition Establishment.**				
-*1—Pay of officers*	11	11	Deputy and Sub-Deputy Collectors (650 and less).	10,000	10,000	8,000	8,237
-*2—Pay of establishment.*	8	8	Clerks (90 and less)	5,500	5,300	5,600	5,311
	3	3	Servants (19 and less)	600	600	600	575
			Measuring establishment .	6,300	6,000	6,000	6,298
			Temporary establishment ..	32,000	32,000	36,000	29,362
			Lump provision for the partition establishment on account of the adaptation of Estate Partition Act, 1897.	86,000	..	..	..
			Total Pay of establishment ..	**1,30,400**	**43,900**	**48,200**	**41,546**
-*3—Allowances, honoraria, etc.*			Travelling allowance	2,000	2,000	2,500	2,032
			House rent and other allowances ..	100	100		60
			Total Allowances, honoraria, etc.	**2,100**	**2,100**	**2,500**	**2,092**
A 4—Contingencies			Refunds	1,300		1,000	.
			Rents, rates and taxes ..	2,500	2,000	2,000	3,451
			Other contingent charges ..	22,000	22,000	30,000	22,352
			Total Contingencies ..	**25,800**	**24,000**	**33,000**	**25,803**
			For rounding (voted) .	..	.	..	..
			Total (*b*) Partition Establishment (voted).	**1,68,300**	**80,000**	**91,700**	**77,678**

III.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(c) **Record-room Establishment.**				
A-2—Pay of establishment.	15	15	Establishment—				
			Voted ..	6,700	9,500	14,308	9,067
			Charged ..	..	..	..	..
			Total Pay of Establishment ..	**6,700**	**9,500**	**14,308**	**9,067**
A-3—Allowances, honoraria, etc.			Travelling allowances—				
			Voted ..	..	..	50	21
			Charged ..	..	..	..	..
			House-rent and other allowances—				
			Voted ..	..	..	50	..
			Charged ..		..	..	..
			Total Allowances, Honoraria, etc. ..	..	..	**100**	21
A-4—Contingencies			Office expenses and miscellaneous—				
			Voted ..	10,000	10,000	10,000	9,945
			Charged ..	*200*	*200*	*200*	*186*
			Other contingent charges—(Voted)..	..	..	185	..
			Total Contingencies ..	**10,200**	**10,200**	**10,385**	10,131
			For rounding—				
			Voted ..	..	..	+7	..
			Charged ..	..	..	..	..
			Total (a) Record-room Establishment	**16,900**	**19,700**	**24,800**	19,21
			Voted ..	**16,700**	**19,500**	**24,600**	19,01
			Charged ..	*200*	*200*	*200*	1

III.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
				Rs	Rs	Rs	Rs.
			(*d*) Kanungo Establishment.				
Pay of establishment.	52	52	Executive subordinates (160 and less)—				
			Voted ..	59,000	58,000	59,600	57,317
			Charged ..	*10,600*	*10,500*	*11,000*	*11,083*
	49	49	Servants (45 and less)—				
			Voted ..	6,900	6,800	6,900	6,738
			Charged ..	*2,000*	*2,000*	*2,200*	*2,135*
			Temporary establishment—				
			Voted ..	500	400	500	260
			Charged ..	*650*	*700*	*800*	*1,056*
			Total Pay of establishment .	**79,650**	**78,400**	**81,000**	**78,589**
—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	18,000	18,000	19,000	17,982
			Charged ..	*3,000*	*3,000*	*4,000*	*3,265*
			House-rent and other allowances—				
			Voted ..	400	400	400	452
			Charged .	*1,300*	*1,300*	*1,400*	*1,333*
			Total Allowances, honoraria, etc.	**22,700**	**22,700**	**24,800**	**23,032**
l—Contingencies			Purchase of books (Voted) .	..			..
			Other contingent charges—				
			Voted ..	300	300	300	558
			Charged ..	*300*	*300*	*300*	*304*
			Total Contingencies ..	**600**	**600**	**600**	**862**
			For rounding—				
			Voted ..	..	..	−100	..
			Charged ..	*+150*	..	*+400*	..
			Total (*d*) Kanungo Establishment	**1,03,100**	**1,01,700**	**1,06,700**	**1,02,483**
			Voted ..	**85,100**	**83,900**	**86,600**	**83,307**
			Charged ..	*18,000*	*17,800*	*20,100*	*19,176*

III.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(e) Road Cess Valuation and Revaluation Establishment.				
A-1—Pay of officers	3	3	Deputy and Sub-Deputy Collectors (450 and less) (Voted) ..	5,000	5,000	4,500	5,227
A-2—Pay of establishment.	2	2	Clerks (150 and less)—				
			Voted ..	2,000	2,000	2,064	1,865
	2	2	Servants (21 and less)—				
			Voted ..	400	400	410	37.
			Temporary establishment—				
			Voted ..	56,000	56,000	19,896	60,40
			Total Pay of establishment ..	**58,400**	**58,400**	**22,370**	**62,64**
A-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	3,000	3,000	2,779	3,40
			House-rent and other allowances—				
			Voted ..	..	..	200	8
			Total Allowances, honoraria, etc. ..	**3,000**	**3,000**	**2,979**	**4,3**
A 4—Contingencies			Purchase of books (Voted) ..	..	..	..	..
			Other contingent charges—				
			Voted ..	37,000	37,000	20,616	31,
			For rounding—				
			Total (e) Road Cess Valuation and Revaluation Establishment ..	**1,03,400**	**1,03,400**	**50,465**	**1,03**
			Voted ..	**1,03,400**	**1,03,400**	**50,465**	**1,03**

III.—Detailed Account No. 7A—Charges of Administration—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs	Rs	Rs.
educt—Establishment charges rable from Governments, rtments, etc.			*Deduct*—Recoveries from District Boards and District School Boards.				
			(*a*) On account of road cess valuation and revaluation establishment—				
			Voted	63,400	46,400	25,094	53,773
			(*b*) On account of actual cost of allowance and contingencies of the amalgamated cess establishment—				
			Voted	40,000	30,000	25,371	50,244
			Total .	1,03,400	76,400	50,465	1,04,017
			Net Total .		27,000		—805

III.—Detailed Account No. 7B—Management of Government Estates.

		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs	Rs	Rs.
B—Management of Government Estates.					
SUMMARY.					
Collection of Revenue	Voted ..	7,86,000	7,30,800	6,68,000	6,80,360
	Charged	..	..	*8,000*	..
Outlay on improvements ..	Voted ..	2,00,000	1,50,000	1,50,000	1,56,829
	Charged	..			..
Rates, etc.	Voted	56,500	56,000	56,000	55,216
	Charged	..	..	.	..
Capital expenditure for colonisation, etc.	Voted ..	1,14,000	1,14,000	1,16,000	1,15,838
	Charged	..			..
	Total ..	11,56,500	10,50,800	9,90,000	10,07,843
	Voted ..	11,56,500	10,50,800	9,90,000	10,07,843
	Charged	..	.	*8,000*	..

III.—Detailed Account No. 7B—Management of Government Estates—*contd.*

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939 40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) Collection of Revenue.				
B-1—Pay of officers	14	14	Deputy and Sub-Deputy Collectors (750 and less)—				
			Voted	50,000	47,800	44,000	46,035
			Charged	..	..	*8,000*	..
			Total Pay of officers ..	**50,000**	**47,800**	**52,000**	**46,03**
B-2—Pay of establishment.	133	133	Executive subordinates (160 and less)—				
			Voted	1,05,000	1,16,000	1,10,800	1,13,11
	219	223	Clerks (80 and less)—				
			Voted	1,39,000	1,36,000	1,37,000	1,40,0
	411	409	Servants (21 and less)—				
			Voted	70,000	76,000	69,000	74,1
	..		Temporary establishment—				
			Voted	1,22,340	95,266	85,000	84,
			Total Pay of establishment ..	**4,36,340**	**4,23,266**	**4,01,800**	**4,11,**
B-3—Allowances, honoraria, etc.	..		Travelling allowances—				
			Voted	71,960	65,770	65,000	71
			House-rent and other allowances—				
			Voted	8,300	8,560	8,000	1
			Total Allowances, honoraria, etc. ..	**80,260**	**74,330**	**73,000**	**8**

DETAILED ACCOUNT No. 7B—MANAGEMENT OF GOVERNMENT ESTATES —*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
			DETAILS—*contd.*	Rs.	Rs	Rs.	Rs.
			(a) Collection of Revenue—*contd.*				
Contingencies	..		Commission on collection of rents—				
			Voted	45,800	43,600	45,000	34,679
			Rents, rates and taxes—				
			Voted	9,000	8,000	13,900	7,987
			Other contingent charges—				
			Voted	1,64,600	1,33,804	90,300	98,408
			Total Contingencies ..	**2,19,400**	**1,85,404**	**1,49,200**	**1,41,074**
			For rounding—				
			Total (a) Collection of Revenue ..	**7,86,000**	**7,30,800**	**6,78,000**	**6,80,360**
			Voted ..	**7,86,000**	**7,30,800**	**6,68,000**	**6,80,360**
			Charged ..	..	..	*1,000*	..

III.—Detailed Account No. 7B—Management of Government Estates—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(*b*) Outlay on Improvements.				
B-1—Pay of officers			Pay of officers—				
			Voted	1,000	600		316
B-2—Pay of establishment.			Sub-overseers, etc.—				
			Voted	5,000	3,900		3,734
B-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	1,500	800		678
			House-rent and other allowances—				
			Voted	1,000	700		463
			Total Allowances, honoraria, etc. ..	**2,500**	**1,500**		**1,141**
B-4—Contingencies			Sanitary improvements—				
			Voted	45,000	40,000		38,020
			Agricultural improvements—				
			Voted	1,06,500	60,000		76,599
			Other contingent charges—				
			Voted	40,000	44,000		36,819
			Total Contingencies ..	**1,91,500**	**1,44,000**	..	**1,51,438**
			Total (*b*) Outlay on Improvements ..	**2,00,000**	**1,50,000**	**1,50,000**	**1,56,621**
			(*c*) Rates, etc.				
B-5—Contingencies			Taxes, etc.—				
			Voted	50,400	50,000	50,360	50,96
			Other contingent charges—				
			Voted	6,100	6,000	6,137	4,25
			For rounding—				
			Voted	..	..	—497	..
			Total (*c*) Rates, etc.	**56,500**	**56,000**	**56,000**	**55,21**

III.—Detailed Account No. 7B—Management of Government Estates—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			(*d*) **Capital Expenditure for Colonization, etc.**	Rs	Rs.	Rs	Rs.
1—*Pay of officers*			Colonization officers—				
			Voted	5,900	5,800	5,800	5 308
2—*Pay of establishment.*			Establishment—				
			Voted	15,600	17,000	17,000	18,980
3—*Allowances, honoraria, etc.*			Travelling allowances—				
			Voted	5,700	5,700	5,700	7,189
			House-rent and other allowances—				
			Voted .. .	1,600	1,800	2,000	1,475
			Total Allowances, honoraria, etc.	**7,300**	**7,500**	**7,700**	**8,664**
4—*Contingencies*			Sanitary improvements—				
			Voted	9,300	13,000	15,000	10,535
			Agricultural improvements				
			Voted . .	58,000	56,200	58,000	56,020
			Purchase of land and estates (voted)	5,600	2,000	..	644
			Petty construction and repairs—				
			Voted .. .	5,800	6,000	6,000	3,784
			Other contingent charges—				
			Voted	6,500	6,500	6,500	10,883
			Total Contingencies ..	**85,200**	**83,700**	**85,500**	**82,766**
			For rounding—				
			Voted	.	.	..	..
			Total (*d*) Capital expenditure for Colonization, etc.	**1,14,000**	**1,14,000**	**1,16,000**	**1,15,638**

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
D—SURVEY, SETTLEMENT AND RECORD OPERATIONS.		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
(a) Controlling office	Voted ..	22,700	26,300	35,000	33,034
	Charged	*8,000*	*4,700*	..	..
(b) Drawing office	Voted ..	74,500	67,300	70,000	63,944
	Charged	..	..	..	..
(c) Major settlement operations	Voted ..	5,76,800	8,50,700	9,25,000	10,52,921
	Charged	*45,000*	*36,600*	*42,000*	*34,984*
(d) Minor settlement operations	Voted ..	1,77,400	1,86,200	2,35,000	2,32,001
	Charged	..	..	..	..
(e) Major survey operations	Voted ..	1,03,200	99,700	91,000	85,240
	Charged	..	..	..	..
(f) Minor survey operations	Voted ..	..	..	..	..
	Charged	..	..	..	..
Total ..		10,07,600	12,71,500	13,98,000	15,02,124
Voted ..		9,54,600	12,30,200	13,56,000	14,67,140
Charged		*53,000*	*41,300*	*42,000*	*34,984*

	Number. 1938-39.	Number. 1939-40.	DETAILS:				
			D—SURVEY, SETTLEMENT AND RECORD OPERATIONS.				
			(a) Controlling Office.				
D-1—Pay of officers			Director of Surveys—				
			Voted	6,400	4,000	10,000	9,454
			Charged	*1,800*	*4,100*	..	..
			Other officers—				
			Voted	..	1,800	1,800	1,623
			Charged	..	..	..	..
			Total Pay of officers	**8,200**	**9,900**	**11,800**	11,077
D-2—Pay of establishment.			Executive Subordinates ..	..	..	..	..
			Clerks	15,400	14,500	16,400	14,906
			Servants	2,100	2,000	2,000	2,018
			Temporary establishment	.	..	..	..
			Total Pay of establishment ..	**17,500**	**16,500**	**18,400**	16,924
			Carried over ..	25,700	26,400	30,200	28,001

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	SURVEY, SETTLEMENT AND RECORD OPERATIONS—*contd.*	Rs	Rs	Rs.	Rs.
	(*a*) **Controlling Office**—*concld.*				
	Brought forward ..	25,700	26,400	30,200	28,001
D-3—*Allowances, honoraria, etc.*	Travelling allowance—				
	Voted	200	900	2,000	2,025
	Charged	*1,600*	*600*	..	..
	House-rent and other allowances—				
	Voted	530	500	500	491
	Charged	..	..		..
	Total Allowances, honoraria, etc. ..	**2,330**	**2,000**	**2,500**	**2,516**
D-4—*Contingencies*	Mathematical instruments	..	..	..	..
	Purchase, carriage and repairs of tents, etc.	100	100	100	.
	Purchase of books	100	100	100	49
	Rents, rates and taxes	200	200	200	220
	Other contingent charges	2,200	2,200	2,200	2,248
	Total Contingencies	**2,600**	**2,600**	**2,600**	**2,517**
	Total (*a*) Controlling Office ..	**30,630**	**31,000**	**35,300**	**33,034**
	For rounding—				
	Voted	+70	..	−300	..
	Charged	..	..	.	.
	Net Total ..	**30,700**	**31,000**	**35,000**	**33,034**
	Voted ..	**22,700**	**26,300**	**35,000**	**33,034**
	Charged	*8,000*	*4,700*	..	..

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			OTHER HEADQUARTERS ESTABLISHMENT.				
			(*b*) Drawing Office.				
D-1—Pay of officers			Gazetted officer—				
			Voted	6,200	6,200	6,200	6,243
			Charged	..	..	..	..
D-2—Pay of establishment.			Skilled labour	29,700	29,200	29,400	28,316
			Clerks	7,900	7,500	7,600	7,363
			Servants	2,700	2,500	2,300	2,107
			Temporary establishment—				
			Voted	17,038	10,100	10,200	8,897
			Total Pay of establishment ..	**57,338**	**49,300**	**49,500**	**46,683**
D-3—Allowances, honoraria, etc.			Travelling allowance (voted)	..	200	..	..
			House-rent and other allowances (Voted) ..	1,000	1,000	1,600	1,540
			Total allowances, etc. (voted) ..	**1,000**	**1,200**	**1,600**	**1,540**
D-4—Contingencies			Customs duty on imported stores (voted)	200	200	200	65
			Purchase of instruments (voted) ..	100	100	100	102
			Purchase of books (voted)	..	..	..	..
			Rents, rates and taxes (voted) ..	1,300	1,300	1,300	1,282
			Other contingent charges—				
			Voted	12,650	13,300	11,300	12,479
			Total Contingencies ..	**14,250**	**14,900**	**12,900**	**13,928**
			Total (*b*) Drawing Office .	**72,788**	**71,000**	**70,200**	**62,304**

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
	OTHER HEADQUARTERS ESTABLISHMENT—*concluded.*	Rs.	Rs.	Rs.	Rs.
—*Add—Establishment charges payable to other Governments, Departments, &c.*	*Add*—Share of the cost of the Controlling Office—				
	Voted	..	..	..	..
	Charged	..	..	..	..
—*Deduct—Establishment charges recoverable from other Governments, Departments, &c.*	*Deduct*—Recoveries on account of supply of maps to other departments- -	4,300	4,300	..	4,450
	For rounding—				
	Voted	+ 12	..	—200	..
	Charged	..	..	..	..
	Net Total (Voted)	**74,500**	**67,300**	**70,000**	**63,944**

Number. 1938-39.	Number. 1939-40.					
		Survey and Settlement Parties.				
		(c) **Major Settlement Operations.**				
—*Pay of officers*		Settlement Officers—				
		Voted	..	4,000	800	3,295
		Charged	*31,700*	*21,800*	*15,800*	*17,884*
		Other gazetted officers—				
		Voted	60,200	68,400	97,040	92,899
		Charged	*5,600*	*8,000*	*17,350*	*11,837*
		Total Pay of officers	**97,500**	**1,02,200**	**1,31,590**	**1,25,915**
—*Pay of establishment.*		Office establishment	20,300	26,100	33,065	26,813
		Peons	1,200	1,100	1,421	817
		Field Establishment—				
		Executive subordinates—				
		Voted	1,46,300	2,17,600	2,15,357	2,52,072
		Charged	..	..	..	..
		Peons	2,300	2,500	3,692	3,630
		Total Pay of establishment ..	**1,70,100**	**2,47,300**	**2,53,535**	**2,83,332**

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(c) Major Settlement Operations—*concluded.*				
D-3—Allowances, honoraria, etc.	Travelling allowance—				
	Voted	29,400	36,900	36,880	30,986
	Charged	*6,500*	*5,300*	*7,675*	*5,263*
	House-rent and other allowances—				
	Voted	100	100	5,300	62
	Charged	..	..	..	..
	Remuneration to copyists (voted)	3,800	3,600	4,235	5,098
	Cost of passages granted under Superior Civil Service Rules, 1924 (*charged*) ..	*1,000*	*1,500*	*1,300*	..
	Total Allowances, honoraria, etc.	**40,800**	**47,400**	**55,390**	**50,409**
D-4—Contingencies	Job work	2,68,200	4,24,800	4,62,600	5,61,142
	Purchase of tents, stores, etc. ..	900	3,300	350	18
	Office expenses and miscellaneous ..	..	..	3,000	..
	Purchase of books	100	100	25	3
	Rents, rates and taxes ..	7,600	7,800	5,450	6,169
	Other charges	..	..	9,884	..
	Other contingent charges ..	36,400	54,400	45,234	60,917
	Total Contingencies ..	**3,13,200**	**4,90,400**	**5,26,543**	**6,28,249**
D-5—Losses ..	Losses (Voted)	..	..	..	..
	Total	**6,21,600**	**8,87,300**	**9,67,058**	**10,87,905**
	For rounding — Voted ..	..	..	+67	..
	For rounding — *Charged*	*+200*	..	*−125*	..
	Total (c) Major Settlement Operations	**6,21,800**	**8,87,300**	**9,67,000**	**10,87,905**
	Voted ..	**5,76,800**	**8,50,700**	**9,25,000**	**10,52,921**
	Charged	*45,000*	*36,600*	*42,000*	*34,984*

III.—DETAILED ACCOUNT No. 71D—SURVEY, SETTLEMENT AND RECORD OPERATIONS —*contd.*

	Number. 1938-39	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			(*d*) **Minor Settlement Operations.**	Rs.	Rs.	Rs	Rs.
—*Pay of officers*			Settlement and Assistant Settlement Officers—				
			Voted	28,720	29,700	31,700	43,446
			Charged	..	..	..	..
—*Pay of establishment.*			Office establishment—				
			Voted	6,008	8,000	8,100	9,266
			Peons—				
			Voted	391	400	500	364
			Field establishment—				
			Executive subordinates—				
			Voted	52,210	38,200	51,300	62,021
			Peons—				
			Voted	520	800	1,000	1,031
			Total Pay of Establishment	**60,029**	**47,400**	**60,900**	**72,682**
			Carried over ..	88,749	77,100	92,600	1,16,128

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	(*d*) **Minor Settlement Operations**—*contd.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	88,749	77,100	92,600	1,16,128
D-3—Allowances, honoraria, etc.	Travelling allowance—				
	Voted	12,566	16,200	19,600	17,439
	House-rent and other allowances—				
	Voted	137	100	100	228
	Remuneration to copyists—				
	Voted	170	100	200	114
	Total Allowances, honoraria, etc. ..	**12,873**	**16,400**	**19,900**	**17,781**
D-4—Contingencies	Job work—				
	Voted	62,256	79,050	1,00,300	74,797
	Purchase of books—				
	Voted	25	100	100	31
	Rents, rates and taxes—				
	Voted	1,156	1,500	1,800	2,640
	Other contingent charges—				
	Voted	12,353	12,050	20,200	20,624
	Total Contingencies	**75,790**	**92,700**	**1,22,400**	**98,092**
	Total (Voted). ..	**1,77,412**	**1,86,200**	**2,34,900**	**2,32,001**
	Carried over ..	1,77,412	1,86,200	2,34,900	2,32,001

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs	Rs	Rs.
	(d) Minor Settlement Operations—*concluded.*				
	Brought forward ..	1,77,412	1,86,200	2,34,900	2,32,001
7-5—*Lump provision for minor operations, etc.*	Lump provision for advances recoverable and Minor Operations—				
	For rounding—				
	Voted	--12	..	+100	..
	Total (d) Minor Settlement Operations (Voted.)	**1,77,400**	**1,86,200**	**2,35,000**	**2,32,001**
	Number. 1938-39 / 1939-40 — **PROFESSIONAL SURVEY PARTIES.**				
	(c) Major Survey Operations.				
7-1—*Pay of officers*	Gazetted officers—				
	Voted ..	6,200	6,200	6,200	6,243
	Charged ..	..	..	..	..
7-2—*Pay of establishment.*	Executive subordinates—				
	Voted ..	13,800	12,800	14,100	11,868
	Skilled labour—				
	Voted ..	22,700	22,000	21,700	21,254
	Clerks	900	900	900	864
	Servants	1,900	1,900	1,500	1,368
	Temporary establishment—				
	Voted ..	28,900	27,000	20,200	23,931
	Total Pay of establishment	**68,200**	**64,600**	**58,400**	**59,225**
	Carried over ..	74,400	70,800	64,600	65,526

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	(c) **Major Survey Operations**—*concluded.*	Rs.	Rs.	Rs.	Rs.
	Brought forward	74,400	70,800	64,600	65,528
D.-3—Allowances, honoraria, etc.	Travelling allowance—				
	Voted	11,400	11,400	10,300	8,418
	Charged	..	..	..	..
	House-rent and other allowances—				
	Voted	1,000	1,100	1,700	1,648
	Charged	..	..	..	..
	Total Allowances, honoraria, etc.	**12,400**	**12,500**	**12,000**	**10,066**
D.-4—Contingencies	Boundary marks—				
	Voted	400	400	400	289
	Purchase and repair of instruments (voted)	500	500	500	503
	Purchase, carriage and repair of tents, stores, etc.—				
	Voted	10,800	10,800	9,800	3,887
	Rents, rates and taxes—				
	Voted	700	700	700	7
	Other contingent charges—				
	Voted	4,000	4,000	3,000	4,239
	Total Contingencies ..	**16,400**	**16,400**	**14,400**	**9,046**
	Total ..	**1,03,200**	**99,700**	**91,000**	**85,240**
	For rounding—				
	Total (c) Major Survey Operations (Voted) ..	**1,03,200**	**99,700**	**91,000**	**85,240**

III.—Detailed Account No. 7E—Land Records.

		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Superintendence	**Voted** ..	**40,000**	**49,600**	**54,000**	**53,924**
	Charged	*15,600*	*10,400*	..	
District charges	**Voted** .	**49,000**	**48,000**	**49,000**	**38,032**
	Charged	..	..	..	.
	Total ..	**1,04,600**	**1,08,000**	**1,03,000**	**89,956**
	Voted ..	**89,000**	**97,600**	**1,03,000**	**89,956**
	Charged	*15,600*	*10,400*	..	

	Number.			Rs.	Rs.	Rs.	Rs.
	1938-39.	1939-40.					
			DETAILS.				
			(*a*) **Superintendence.**				
1—Pay of officers	1	1	Director (1,800—1,900) (duty allowance at Rs. 250)—				
			Voted		8,000	19,900	19,398
			Charged	*12,800*	*8,500*	.	
	1	1	Other gazetted officer (400 and less) (voted)	3,647	3,500	3,600	2,751
			Total Pay of establishment ..	**16,447**	**20,000**	**23,500**	**22,149**
2—Pay of establishment.	13	13	Clerks (300 and less)	23,900	23,700	21,600	24,026
	7	7	Servants (22 and less) .	1,400	1,400	1,400	1,389
			Temporary establishment ..	1,837			
			Total Pay of establishment	**27,137**	**25,100**	**23,000**	**25,415**
			Carried over .	43,584	45,100	46,500	47,564

III.—Detailed Account No. 7E—Land Records—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	DETAILS—*continued.*				
	(*a*) **Superintendence**—*concluded.*				
	Brought forward ..	43,584	45,100	46,500	47,564
E.-3—Allowances, honoraria, etc.	Travelling allowance—				
	Voted	5,250	9,000	3,200	3,056
	Charged	*2,800*	*1,900*	..	..
	Hill allowance (voted)	100	100	100	..
	House-rent and other allowances—				
	Voted	980	1,000	800	770
	Charged	..	..	..	..
	Remuneration to copyists (voted) ..	..	..	..	14
	Total Allowances, honoraria, etc. ..	**9,130**	**12,000**	**4,100**	**3,840**
E.-4—Contract contingencies.	Contract contingencies	1,500	1,500	1,500	1,482
E.-5—Other contingencies.	Purchase of books	100	100	100	148
	Rents, rates and taxes	200	200	300	250
	Other contingent charges	1,250	1,100	1,000	640
	Total Other contingencies ..	**1,550**	**1,400**	**1,400**	**1,038**
	For rounding—				
	Voted	—164	..	+500	..
	Charged	..	..	..	..
	Total (*a*) Superintendence	**55,800**	**60,000**	**54,000**	**53,924**
	Voted	**40,000**	**49,600**	**54,000**	**53,924**
	Charged	*15,600*	*10,400*	..	..

III.—Detailed Account No. 7E—Land Records—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38.
				Rs.	Rs.	Rs	Rs.
			DETAILS—*concluded.*				
			(*b*) District charges.				
—*Pay of officers*			Gazetted officers—				
			Voted	..	..	..	..
			Charged	..	..		..
—*Pay of establishment.*	44	36	Clerks (100 and less)—				
			Voted	21,000	22,000	23,000	20,206
	23	23	Servants (19 and less)—				
			Voted	4,900	4,800	4,800	4,596
			Temporary establishment—				
			Voted	17,808	16,000	16,245	8,219
			Total Pay of establishment ..	**43,708**	**42,800**	**44,045**	**33,021**
—*Allowances, onoraria, etc.*			Travelling allowance—				
			Voted	200	800	..	..
			House-rent and other allowances—				
			Voted	200	400	300	176
			Total Allowances, honoraria etc. ..	400	1200	300	176
5—*Contingencies*			Office expenses and miscellaneous—				
			Voted	4,658	4,000	5,069	2,835
			For rounding—				
			Voted ..	234	..	—414	..
			Charged ..	..	..	..	..
			Total (*b*) District Charges (Voted) ..	**49,000**	**48,000**	**49,000**	**36,632**

III.—Detailed Account No. 7F—Assignments and Compensations.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Pension in lieu of resumed lands	Voted	740	1,000	740	743
	Charged	..	..	..	..
Malikana (voted)		80,000	79,500	80,000	77,182
Miscellaneous Land Revenue compensation (Sayer compensation)	Voted	40,000	44,500	40,000	41,396
	Charged	..	..	..	..
For rounding	Voted	+260	..	+260	..
	Charged	..	..	..	..
Total		1,21,000	1,25,000	1,21,000	1,19,321
	Voted	1,21,000	1,25,000	1,21,000	1,19,321
	Charged	..	..	..	..

III.—Detailed Account No. 7G—Charges in England.

		Rs.	Rs.	Rs.	Rs.
A.—Secretary of State—					
Other Charges		6,000	6,520	10,680	19,580
B.—High Commissioner's Stores—					
Leave salaries and deputation pay	Voted	..	..	..	4,6
	Charged	..	..	..	..
Sterling overseas pay	Voted	..	..	..	..
	Charged	*10,400*	*9,300*	*12,800*	6,2
Stores for India		440	480	440	3
Other charges—					
Land Revenue Compensation—Sayer compensation (voted)		36,000	7,500	..	..
Total		52,840	23,800	23,920	30,8
	Voted	42,440	14,500	11,120	24,57
	Charged	*10,400*	*9,300*	*12,800*	6,28

III.—Detailed Account No. 5H—Loss or gain by exchange.

		Rs.	Rs.	Rs.	Rs.
(*a*) Loss or gain by exchange on sterling expenditure on stores	Voted	..	..	..	..
	Charged	..	..	..	..
Loss or gain by exchange on Home transactions other than stores	Voted	..	..	..	..
	Charged	..	..	..	..
Total		..	..	..	..
	Voted	..	..	..	−127
	Charged	..	..	..	−35

GRANT No. 3

Provincial Excise

(Head of Account:—8—Provincial Excise)

Voted Rs. 20,58,000 *Charged Rs. 1,44,000*

Total Rs. 22,02,000

Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Superintendence—					
A-1—Pay of officers	Voted ..	55,790	58,000	64,290	61,570
	Charged ..	*29,600*	*24,700*	*29,100*	*28,431*
A-2—Pay of establishment ..	Voted ..	91,340	90,000	92,280	90,818
	Charged ..	..	..	..	..
A-3—Allowances, honoraria, etc.	Voted .	38,920	38,200	38,820	32,936
	Charged ..	*2,500*	*1,860*	*2,500*	*2,022*
A-4—Contract contingencies (Voted)		4,500	3,700	4,500	4,336
A-5—Other contingencies (Voted)		29,760	39,600	40,737	24,826
For rounding ..	Voted ..	+ 290	..	— 7	..
	Charged ..	..	..	..	..
Total A Superintendence ..		2,50,700	2,56,060	2,70,000	2,44,741
	Voted ..	2,18,600	2,29,500	2,38,400	2,14,288
	Charged ..	*32,100*	*26,560*	*31,600*	*30,453*
B(1)—District charges (Charged)—					
(Chittagong Hill Tracts.)					
B-2—Pay of establishment (Charged)		*4,360*	*4,320*	*4,320*	*2,357*
B-3—Allowances, honoraria, etc. (Charged)		*1,100*	*1,100*	*1,100*	*483*
B-4—Contract contingencies (Charged)		*480*	*480*	*480*	*1,450*
B-5—Other contingencies (Charged)		*640*	*700*	*1,260*	*457*
For rounding (Charged)		*+20*	..	*+40*	..
Total B (1) Chittagong Hill Tracts (Charged) ..		*6,600*	*6,600*	*7,200*	*4,747*
B(2)—District Charges (Voted)—					
B-1—Pay of officers (Voted)		2,88,000	2,86,000	2,80,000	2,83,162
B-2—Pay of establishment (Voted)		6,38,798	6,23,000	6,23,440	5,99,925
B-3—Allowances, honoraria, etc. (Voted)		2,20,476	2,26,720	2,17,180	2,17,088
B-4—Contract contingencies (Voted)		52,394	48,500	48,532	48,661
B-5—Other contingencies (Voted)		1,25,820	1,24,500	1,28,500	1,59,477
B-6—*Deduct*—Recoveries from private parties		..	..	..	74,620
B-7—*Deduct*—Cost of Excise staff employed for Collection of Tobacco tax debitable to "13—Other Taxes and Duties." ..		..	1,500	1,500	3,000
For rounding (Voted)		+12	..	—32	..
Total B(2) District charges (Voted) ..		13,25,500	13,05,220	12,96,100	12,30,633

II.—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C—Cost of opium supplied to Provincial Excise Department (Voted) ..		4,97,000	5,39,000	5,39,000	5,13,153
D—Compensations ..	Voted ..	7,500	7,000	7,600	6,1
	Charged ..	*1,00,500*	*1,00,000*	*1,00,400*	*99,6*
E—Charges in England ..	Voted ..	9,320	880	9,240	9
	Charged ..	*4,800*	*2,240*	*4,800*	*4,8*
F—Loss or gain by exchange ..	Voted ..	..	..	..	..
	Charged ..	..	..	..	*—2*
G—Works (Voted)		..	2,700	2,665	..
For rounding ..	Voted ..	+80	..	+295	..
	Charged ..	..	..	*+400*	..
Grand Total		22,02,000	22,19,700	22,37,700	21,04,823
	Voted ..	20,58,000	20,84,380	20,93,300	19,65,170
	Charged ..	*1,44,000*	*1,35,400*	*1,44,400*	*1,39,653*
H—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—Amount recovered from the Central Government for combined Salt and Excise Establishment	Voted ..	..	1,53,380	1,53,300	1,04,762
	Charged ..	..	*11,400*	*11,400*	..
Total Grant No. 3		22,02,000	20,55,000	20,73,000	19,40,061
	Voted ..	20,58,000	19,31,000	19,40,000	18,60,408
	Charged ..	*1,44,000*	*1,24,000*	*1,33,000*	*1,39,653*

III.—Detailed Account No. 8A—Superintendence

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals. 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Administrative Establishment.				
			Commissioner—				
—*Pay of officers*—	1	1	Voted	..	..	..	..
			Charged	*29,600*	*24,700*	*29,100*	*28,431*
	6	6	Other gazetted officers 2 (1,000—50 1,200) 2 (250—850) 2 (150—450).				
			Voted	55,790	58,000	62,290	61,570
			Charged	..	..	..	..
			Leave salaries	..	..	2,000	..
			Total Pay of officers .	**85,390**	**82,700**	**93,390**	**90,001**
			Voted	55,790	58,000	64,290	61,570
			Charged	*29,600*	*24,700*	*29,100*	*28,431*
—*Pay of establishment.*	30	30	Clerks	36,000	34,000	35,500	35,431
	11	11	Sub-Inspectors	16,000	15,000	16,000	14,511
	103	103	Servants (30 and less)	22,000	21,500	23,000	21,505
			Temporary establishment ..	17,340	19,500	17,760	19,171
			Total Pay of establishment	**91,340**	**90,000**	**92,260**	**90,618**
—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted	22,620	22,600	22,620	22,654
			Charged	*2,000*	*1,560*	*2,000*	*1,495*
			Hill allowances	100	100	..	..
			House-rent and other allowances—				
			Voted	3,500	3,500	3,500	3,124
			Charged	*500*	*300*	*500*	*527*
			Rewards	10,700	12,000	10,500	7,160
			Total Allowances, honoraria, etc.	**39,420**	**40,060**	**39,120**	**34,960**
			Voted	36,920	38,200	36,620	32,938
			Charged .. .	*2,500*	*1,860*	*2,500*	*2,022*
—*Contract contingencies.*			Contract contingencies ..	**4,500**	**3,700**	**4,500**	**4,336**
—*Other contingencies.*			Rewards to private persons ..	15,400	15,300	15,300	12,287
			Rents, rates and taxes ..	8,100	7,980	8,100	7,966
			Purchase of books . ..	200	150	200	190
			Other contingent charges .	6,060	16,170	17,137	4,383
			Total Other contingencies ..	**29,760**	**39,600**	**40,737**	**24,826**
			For rounding—				
			Voted	290	..	—7	..
			Charged	..	..	..	..
			Total Superintendence ..	**2,50,760**	**2,56,060**	**2,70,000**	**2,44,741**
			Voted ..	**2,18,660**	**2,29,500**	**2,38,400**	**2,14,288**
			Charged ..	*32,100*	*26,560*	*31,600*	*30,453*

III.—Detailed Account No.—8B(1) District Charges (for Chittagong Hill Tracts).

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		B—District charges (Chittagong Hill Tracts).				
		B-2—Pay of establishment.				
2	2	Sub-Inspectors	*1,960*	*1,920*	*1,920*	*1,048*
		Clerks	..	..	..	..
13	13	Servants	*2,400*	*2,400*	*2,400*	*1,309*
		Temporary establishment	..	..	..	..
		Total—Pay of establishment ..	*4,360*	*4,320*	*4,320*	*2,357*
		B-3—Allowances, honoraria, etc.				
		Travelling allowances	*1,100*	*1,100*	*1,100*	*483*
		House-rent and other allowances	..	..	..	..
		Rewards to Government officers	..	..	..	..
		Total—Allowances, honoraria, etc.	*1,100*	*1,100*	*1,100*	*483*
		B-4—Contract contingencies	*480*	*480*	*480*	*1,456*
		B-5—Other contingencies—				
		Rewards to private persons	*100*	*100*	*100*	..
		Clothing charges	*440*	*440*	*440*	*413*
		Rents, rates and taxes	..	..	*360*	*42*
		Other contingent charges	*100*	*160*	*360*	..
		Total—Other contingencies ..	*640*	*700*	*1,260*	*455*
		For rounding	*+20*	..	*+40*	..
		Total—Chittagong Hill Tracts (*Charged*) ..	*6,600*	*6,600*	*7,200*	*4,744*

III.—Detailed Account No. 8B (2)—District Charges (Voted)—*contd.*

umber. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	District charges (voted).				
	B-1—Pay of officers.				
66	Superintendents, Prosecutors and Inspectors ..	**2,88,000**	**2,86,000**	**2,80,000**	**2,83,102**
	B-2—Pay of establishment.				
243	Sub-Inspectors	2,96,000	2,96,000	3,00,000	2,85,746
109	Clerks	83,000	79,000	77,000	75,302
986	Servants	2,04,310	2,00,000	1,99,240	1,96,556
90	Steam launch and boat establishment	21,500	21,000	20,000	18,859
	Temporary establishment	33,988	27,000	27,200	23,462
	Total Pay of establishment ..	**6,38,798**	**6,23,000**	**6,23,440**	**5,99,925**
	B-3—Allowances, honoraria, etc.				
	ravelling allowance	1,73,340	1,73,000	1,73,380	1,70,758
	ouse-rent and other allowances	17,336	16,800	16,800	19,643
	ees to Government pleaders	500	420	500	456
	ewards to Government officers	29,300	36,500	26,500	26,231
	Total Allowances, honoraria, etc. ..	**2,20,476**	**2,26,720**	**2,17,180**	**2,17,088**
	B-4—Contract contingencies	**52,394**	**46,500**	**48,532**	**48,661**
	B-5—Other contingencies.				
	Rewards to private persons	64,600	42,000	54,000	41,538
	Charges for Excise collection—Pachwai	8,000	8,000	8,000	7,889
	Clothing charges	6,500	6,500	6,500	6,264
	Fees to other than Government pleaders	3,000	28,000	22,000	56,879
	Purchase of stores	2,000	2,000	2,000	2,152
	Rents, rates and taxes	22,720	21,000	19,000	21,787
	Purchase of books	.	..	..	7
	Other contingent charges	19,000	17,000	17,000	22,961
	Total other contingencies ..	**1,25,820**	**1,24,500**	**1,28,500**	**1,59,477**
	Carried over ..	13,25,488	13,06,720	12,97,652	13,08,253

III.—Detailed Account No. 8B (2)—District Charges (Voted)—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Brought forward ..		13,25,488	13,06,720	12,97,652	13,08,253
Deduct—Recoveries from private parties		..	..	..	74,620
Deduct—Cost of Excise staff employed for collection of tobacco tax debitable to "13—Other Taxes and Duties"		..	1,500	1,500	3,000
For rounding		+ 12	..	−52	..
Total B(2)—District charges (voted) ..		**13,25,500**	**13,05,220**	**12,96,100**	**12,30,633**
E—Charges in England—High Commissioner.					
Leave salaries and deputation pay	Voted ..	8,920	..	8,560	..
	Charged	..	..	..	..
Sterling Overseas pay	Voted ..	..	..	..	..
	Charged	*4,800*	*2,240*	*4,800*	4,800
Stores for India		400	880	680	..
Other charges		..	..	..	989
Total—Charges in England ..	**Voted** ..	**9,320**	**880**	**9,240**	**989**
	Charged	*4,800*	*2,240*	*4,800*	*4,800*
F—Loss or gain by exchange.					
Loss or gain by exchange on home transactions other than stores.	Voted ..	..	..	..	−5
	Charged	..	..	..	−25
Loss or gain by exchange on sterling expenditure on stores	Voted	..	..	..	..
	Charged	..	..	..	..
Total	Voted ..	..	..	..	..
	Charged	..	..	..	..
G—Works.					
G-1—Original Works (Voted)		..	2,700	2,685	..

GRANT No. 4

Stamps

(Head of Account:—9—Stamps)

Voted Rs. 4,33,000 *Charged Rs. Nil*

Total Rs. 4,33,000

Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
A—Non-Judicial.				
-Superintendence (Voted)	34,300	34,400	36,400	34,685
-Charges for the sale of stamps (discount) (Voted) ..	1,30,000	1,30,000	1,52,000	1,45,662
-Cost of stamps supplied from Central stamps stores (Voted) ..	52,000	50,000	61,000	51,710
Total Non-Judicial	2,16,300	2,14,400	2,49,400	2,32,057
B—Judicial.				
—Superintendence—				
Proportion transferred from Non-Judicial (Voted)	17,100	17,200	18,200	17,342
—Charges for the sale of stamps (discount) (Voted)	1,30,000	1,21,700	1,36,000	1,35,786
—Cost of stamps supplied from Central stamps stores (Voted) ..	70,000	67,700	80,000	76,559
Total Judicial ..	2,17,100	2,06,600	2,34,200	2,29,687
Total ..	4,33,400	4,21,000	4,83,600	4,61,744
For rounding (Voted)	—400	..	+400	..
Total Grant No. 4	4,33,000	4,21,000	4,84,000	4,61,744
Voted ..	4,33,000	4,21,000	4,84,000	4,61,744
Charged ..	..	..	..	..

DETAILED ACCOUNT NO. 9A—NON-JUDICIAL—SUPERINTENDENCE.

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		District Establishment.				
		Pay of officers.				
1	1	Deputy Collector (250-850)	7,000	7,000	7,900	7,800
		Pay of establishment.				
25	25	Clerks (200 and less) (Voted)	26,000	26,000	25,800	25,024
13	13	Servants (19 and less) (Voted)	2,700	2,600	2,800	2,693
		Temporary establishment (Voted)	600	900	1,920	1,611
		Total Pay of establishment (Voted)	29,300	29,500	30,020	29,328
		Allowances, honoraria, etc.				
		Travelling allowances (Voted)	1,000	1,000	1,000	1,009
		Rewards (Voted)	..	..	..	..
		House-rent and other allowances (Voted)	400	400	400	332
		Total Allowances, honoraria, etc. (Voted) ..	1,400	1,400	1,400	1,341
		Contract contingencies (Voted)	12,500	12,500	13,000	12,236
		Other contingencies.				
		Rewards given to private persons (Voted)	1,000	1,000	2,000	1,1
		Other contingent charges (Voted)	200	200	200	1
		Total Other contingencies (Voted) ..	1,200	1,200	2,200	1,3
		For rounding (Voted) ..	..	..	+80	..
		Total Non-Judicial Superintendence (Voted)..	51,400	51,600	54,600	52,02
		Deduct—Proportion transferred to Judicial (Voted)	17,100	17,200	18,200	17,34
		Net—Total Non-Judicial Superintendence (Voted) ..	34,300	34,400	36,400	34,68

GRANT No. 5

Forest

(Head of Account:—10—Forest)

Voted Rs. 12,78,000 *Charged Rs. 4,90,000*

Voted Rs. 17,68,000

Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
PROVINCIAL.					
10—Forest.					
Conservancy and Works—					
A-I—Timber and other produce removed from the forests by Government agency.	Voted ..	1,16,700	1,02,200	77,500	88,477
	Charged	*31,780*	*18,100*	*33,900*	*19,930*
A-II—Timber and other produce removed from the forests by consumers and purchasers.	Voted .	1,33,784	1,53,200	1,53,037	1,66,738
	Charged	*5,600*	*6,100*	*5,700*	*4,815*
A-III—Construction, purchase, maintenance, etc.	Voted ..	2,28,766	2,30,800	2,29,800	1,81,849
	Charged	*31,000*	*20,700*	*20,700*	*19,353*
A-IV—Conservancy and Regeneration ..	Voted ..	1,00,250	99,300	1,13,200	79,096
	Charged	*12,800*	*15,300*	*14,100*	*13,356*
A-V—Miscellaneous	Voted ..	32,340	29,000	32,700	29,922
	Charged	*1,860*	*2,100*	*2,000*	*1,315*
A-VI—Suspense	Voted ..	..	..	..	—9
	Charged	*500*	*200*	*500*	*174*
A-VII—*Deduct*—Amount recoverable from Government, Department, etc.	Voted ..	..	..	..	..
	Charged	..	*500*	*500*	..
For rounding	Voted ..	+160	..	—237	..
	Charged	*—540*	..	*+600*	..
Total A		6,95,000	6,76,500	6,83,000	5,94,716
	Voted ..	6,12,000	6,14,500	6,06,200	5,36,473
	Charged	*83,000*	*62,000*	*77,000*	*58,243*

II.—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B. Establishment—					
B-1—Pay of officers	Voted ..	56,000	48,000	59,000	57,134
	Charged	*2,40,600*	*2,38,500*	*2,35,700*	*2,20,264*
B-2—Pay of Establishment	Voted ..	4,33,144	3,88,300	3,97,112	3,88,091
	Charged	*31,200*	*30,100*	*33,628*	*30,630*
B-3—Allowances	Voted ..	1,33,860	1,28,500	1,38,692	1,20,324
	Charged	*63,200*	*57,800*	*51,776*	*57,388*
B-4—Contingencies	Voted ..	48,715	47,900	49,228	46,085
	Charged	*4,760*	*4,600*	*4,100*	*6,195*
B-5—Losses		..	..	..	..
B-6—Grants-in-aid—Contribution ..	Voted ..	..	.	..	..
	Charged	..	..	..	..
B-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted ..	5,200	5,200	5,200	4,892
	Charged	..	..	*1,200*	..
For rounding	Voted ..	—519	..	+168	..
	Charged	*+240*	..	*—4*	..
Total B		10,06,000	9,38,500	9,63,000	9,01,129
	Voted ..	6,66,000	6,07,500	6,39,000	5,86,652
	Charged	*3,40,000*	*3,31,000*	*3,24,000*	*3,14,477*
C. Interest on Capital (*Charged*)		..	..	..	..
D. Charges in England	Voted ..	..	..	..	..
	Charged	*67,000*	*76,000*	*70,240*	*68,383*
E. (1) Loss or gain by exchange on Sterling expenditure on store.	Voted ..	..	..	..	..
	Charged	..	..	..	..
E. (2) Loss or gain by exchange on Home transactions other than stores.	Voted ..	..	..	..	..
	Charged	..	..	..	*—359*
For rounding	Voted ..	..	..	..	..
	Charged	..	..	*—240*	..
Total Grant No. 5		17,68,000	16,91,000	17,16,000	15,63,768
	Voted ..	12,78,000	12,22,000	12,45,000	11,23,125
	Charged	*4,90,000*	*4,69,000*	*4,71,000*	*4,40,644*

III.—Detailed Account No. 10—Forest (Northern Circle).

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Conservancy and Works—					
A-I—Timber and other produces removed from the forests by Government agency.	**Voted**	1,04,700	92,600	76,800	87,867
	Charged				..
A-II—Timber and other produces removed from the forests by consumers and purchasers.	**Voted**	12,400	26,500	26,000	33,039
	Charged				..
A-III—Construction, Purchase, Maintenance, etc.	**Voted**	1,60,956	1,43,600	1,42,600	1,00,744
	Charged		..		..
A-IV—Conservancy and regeneration ..	**Voted** ..	89,450	88,500	97,600	89,640
	Charged				..
A-V—Miscellaneous	**Voted**	16,900	17,300	23,000	12,664
	Charged		..		..
A-VI—Suspense	**Voted** ..			..	—9
	Charged		..	..	..
Deduct—**Amount transferred to Southern Circle**	**Voted** ..	8,500	6,000	2,000	752
	Charged		..	..	..
For rounding ..	**Voted** ..	+ 94	..	..	..
	Charged		..	..	..
Total A		3,76,000	3,62,500	3,64,000	3,03,133
	Voted ..	3,76,000	3,62,500	3,64,000	3,03,133
	Charged	..	..	..	..

III.—Detailed Account No. 10—Forest (Northern Circle)—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B.-Establishment—					
B.-1—Pay of officers	Voted	43,000	36,000	46,500	44,685
	Charged	*1,77,600*	*1,75,200*	*1,57,700*	*1,53,041*
B.-2—Pay of establishment	Voted	2,46,284	2,16,300	2,25,688	2,01,573
	Charged	..	*100*	*1,452*	
B.-3—Allowances	Voted	1,01,280	97,500	1,05,900	88,555
	Charged	*44,700*	*38,600*	*33,400*	*35,909*
B.-4—Contingencies	Voted	34,475	33,800	34,448	31,345
	Charged	..	..	..	..
B.-5—Losses		..	..	..	..
B.-6—Grants-in-aid—Contribution	Voted	..	..	..	..
	Charged	..	..	..	..
B.-7—*Deduct*—Establishment charges recoverable from other Governments, departments, etc.	Voted	5,200	5,200	5,200	4,981
	Charged	..	..	..	..
***Deduct*—Amount transferred to Southern Circle**	Voted	48,600	41,400	31,500	30,261
	Charged	*42,800*	*38,900*	*51,400*	*39,917*
For rounding	Voted	−199	..	+464	..
	Charged	..	..	*−152*	..
Total B		5,50,500	5,12,000	5,17,900	4,79,948
	Voted	3,71,000	3,37,000	3,76,000	3,30,915
	Charged	*1,79,500*	*1,75,000*	*1,41,900*	*1,49,033*

III.—Detailed Account No. 10—Forest (Northern Circle)—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Interest on Capital	Voted ..	..	..	..	..
	Charged	..	..	..	..
duct—Amount transferred to Southern Circle	Voted ..	..	..	..	..
	Charged	..	..	..	—
Total C	Voted ..	..	..	..	..
	Charged	..	..	..	..
—Charges in England	Voted ..	..	..	..	..
	Charged	*67,000*	*76,000*	*70,240*	*68,283*
1.—Loss or gain by exchange on sterling expenditure on stores	Voted ..	..	..	..	..
	Charged	..	..	..	*—359 (Charged)*
2.—Loss or gain by exchange on Home Transactions other than Stores	Voted ..	..	..	..	..
	Charged	..	..	..	
For rounding	Voted ..	..	..	..	..
	Charged	..	..	*—240*	..
Total Northern Circle		9,83,500	9,50,500	9,51,000	7,83,991
	Voted ..	7,47,000	6,99,500	7,40,000	6,34,948
	Charged	*2,46,500*	*2,51,000*	*2,11,000*	*1,49,043*

III.—Detailed Account No. 10A.—Conservancy and Works (Northern Circle).

DETAILS.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A-I—Timber and other produce removed from the forests by Government Agency—					
(a) Timber	Voted ..	98,000	86,000	66,700	81,061
	Charged	..	..	..	..
(b) Firewood and charcoal	Voted ..	4,500	5,000	5,000	4,984
	Charged	..	..	..	..
(c) Bamboos	Voted ..	600	600	200	610
	Charged	..	..	..	..
(d) Sandal-wood	Voted ..	..	..	..	..
	Charged	..	..	..	..
(e) Grass and other minor produce	Voted ..	1,600	1,000	2,900	1,152
	Charged	..	..	..	..
For rounding	Voted ..	..	..	..	..
	Charged	..	..	..	..
Total A-I	..	1,04,700	92,600	76,800	87,807
	Voted ..	1,04,700	92,600	76,800	87,807
	Charged	..	..	..	..

III.—Detailed Account No. 10A- Conservancy and Works—*Contd.*

DETAILS—*contd.*		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
-Construction, Purchase, Maintenance, etc.—					
) Cattle	**Voted** ..	..	..	..	1,115
	Charged	..	.	..	..
) Feed and keep of cattle	**Voted** ..	3,500	5,600	3,500	4,869
	Charged	.	..	..	..
) Stores, tools and plant	**Voted** .	16,000	15,200	16,000	18,813
	Charged	.	..	..	..
) Roads and bridges	**Voted** .	75,800	57,400	57,385	32,379
	Charged	..	..	..	..
) Buildings	**Voted** ..	58,156	56,800	55,659	34,734
	Charged	..	..	..	..
) Other works	**Voted** ..	7,500	8,600	10,040	8,834
	Charged	..	..	..	..
) Customs duty on imported stores	**Voted** ..	..	.	..	..
	Charged	..	..	..	..
) Compensation for land and rights	**Voted** ..	..			..
	Charged	.		..	..
For rounding	**Voted** ..	.		+16	..
	Charged		.	.	..
	Total A-III .	1,60,956	1,43,600	1,42,600	1,00,744
	Voted .	1,60,956	1,43,600	1,42,600	1,00,744
	Charged	.	.	.	..
—Conservancy and Regeneration—					
a) Maintenance of boundaries ..	**Voted** .	6,500	7,000	5,850	6,489
	Charged		..	.	..
b) Regeneration	**Voted** ..	47,000	48,000	52,000	41,325
	Charged	.	..	.	..
c) Fire protection	**Voted** ..	5,100	5,100	5,300	4,402
	Charged	..	..		..
(d) Other works	**Voted** ..	28,200	25,200	30,400	17,417
	Charged	..	..	..	..
(e) Surveys	**Voted** ..	2,500	3,200	3,200	..
	Charged	..	..	..	..
(f) Customs duty on imported stores	**Voted** ..	10	.	..	7
	Charged	..	..	..	..
(g) Compensation for land and rights ..	**Voted** ..	140	..	825	..
	Charged	..	..	..	..
For rounding	**Voted** ..	..	..	+25	..
	Charged	..	.	..	..
	Total A-IV ..	89,450	88,500	97,800	69,640
	Voted ..	89,450	88,500	97,800	69,640
	Charged	..	..	..	..

III.—Detailed Account No. 10A—Conservancy and Works—*concld.*

		Budget, Estimate, 1939-40.	Revised, Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
DETAILS—*contd.*					
A-V—Miscellaneous—					
(*a*) Drift, waif wood and confiscated forest produce.	**Voted** ..	..	600	700	633
	Charged ..	..	..	..	..
(*b*) Revenue from forest not managed by Government, lease.	**Voted** ..	..	..	..	..
	Charged ..	..	..	..	..
(*c*) Rent of forests and payments to shareholders in forests managed by Government.	**Voted** ..	..	..	..	..
	Charged ..	..	..	..	..
(*d*) Law charges	**Voted** ..	300	300	100	1
	Charged ..	..	..	..	
(*e*) Grain compensation allowance	**Voted** ..	..	..	..	
	Charged ..	..	..	..	
(*f*) Clothing	**Voted** ..	5,800	4,600	3,900	4,74
	Charged ..	..	..	..	..
(*g*) Other charges	**Voted** ..	2,800	2,800	2,800	2,55
	Charged ..	..	..	..	..
(*h*) Working plans ..	**Voted** ..	8,000	9,000	15,800	4,72
	Charged ..	..	..	..	..
(*i*) Customs duty on imported stores	**Voted** ..	..	..	..	..
	Charged ..	..	..	..	..
For rounding	**Voted** ..	..	..	—300	..
	Charged ..	..	..	..	..
Total, A-V ..		16,900	17,300	23,000	12,66
	Voted	16,900	17,300	23,000	12,66
	Charged ..		..	..	

III.—Detailed Account No. 10B—Establishments.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			DETAILS—*contd.*				
			Northern Circle.				
Pay of officers	2	2	Conservator 1 (Rs. 1,750—2,150) (*Charged*)	*48,600*	*51,000*	*45,000*	*49,723*
	16	16	Superior officers (1,350 and less)—				
			Voted	43,000	36,000	46,500	44,685
			Charged ..	*1,29,000*	*1,24,200*	*1,12,700*	*1,03,318*
			Deduct—Emergency deduction from pay—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total B-1 ..	2,20,600	2,11,200	2,04,200	1,97,726
			Voted	43,000	36,000	46,500	44,685
			Charged	*1,77,600*	*1,75,200*	*1,57,700*	*1,53,041*
Pay of establishment.	323	297	Subordinate forest and depot establishment (200 and less)—				
			Voted	1,30,000	1,24,400	1,36,200	1,13,985
			Charged ..	..	*100*	*1,452*	..
	82	89	Office establishment (300 and less)—				
			Voted	60,782	53,900	59,192	49,544
			Charged	..	..	..	..
			Temporary establishment				
			Voted ..	47,482	28,000	24,200	25,220
			Charged ..	..	..	..	..
			Leave allowance				
			Voted	8,000	10,000	6,000	12,824
			Charged	..	..	..	..
			Deduct—Emergency deduction from pay—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total B-2 ..	2,46,264	2,16,400	2,27,140	2,01,573
			Voted	2,46,264	2,16,300	2,25,688	2,01,573
			Charged	..	*100*	*1,452*	..
Allowances, grants, etc.			Travelling allowances—				
			Voted ..	61,000	60,000	59,000	61,053
			Charged ..	*31,000*	*29,000*	*25,000*	*25,093*
			Forest School—				
			Voted	4,500	4,500	5,000	4,992
			Charged	*1,200*	*1,000*	..	*300*
			Cost of training of probationers in England (Voted)	..	..	..	..
			Cost of training of Indian Forest Service probationers at the Forest Research Institute and College, Dehra Dun (Voted)	11,900	10,000	16,400	..
			Other allowances—				
			Voted	23,860	23,000	23,200	22,510
			Charged	*3,500*	*3,000*	*3,000*	*2,296*
			Cost of passage granted under the Superior Civil Service Rules, 1924 (*Charged*)	*9,000*	*5,600*	*5,400*	*8,220*
			Total B-3 ..	1,45,960	1,36,100	1,39,000	1,24,464
			Voted	1,01,260	97,500	1,05,600	88,555
			Charged	*44,700*	*38,600*	*33,400*	*35,909*

III.—Detailed Account No. 10B—Establishments—*concld.*

	DETAILS—*concld.*	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Northern Circle—*concld.*	Rs.	Rs.	Rs.	Rs.
B.-4—Contingencies	Stationery—				
	Voted	1,800	2,000	1,500	1,196
	Charged	..	..	..	..
	Carriage of tents and records—				
	Voted	1,000	900	1,000	432
	Charged	..	..	..	..
	Rents, rates and taxes—				
	Voted	8,500	8,500	9,192	7,820
	Charged	..	..	..	..
	Official postage—				
	Voted	9,000	9,100	8,500	8,572
	Charged	..	..	..	..
	Sundries—				
	Voted	13,375	12,500	13,408	12,52
	Charged	..	..	..	..
	Purchase of books—				
	Voted	800	800	848	80
	Charged	..	..	..	..
	Total B-4 ..	34,475	33,800	34,448	31,34
	Voted ..	34,475	33,800	34,448	31,34
	Charged ..	..	..	..	.
B.-5—Losses ..	Losses—				
	Voted	..	..	..	..
	Charged	..	..	..	..
B.-6—Grants-in-aid, contributions, etc.	Contribution for passages of officers transferred from other Governments and Departments—				
	Voted	..	..	..	..
	Charged	..	..	..	..
B. 7—Deduct—Establishment charges.	*Deduct*—Establishment charges recoverable from other Governments—				
	Voted	5,200	5,200	5,200	4,9
	Charged	..	..	..	..
	Deduct—Amount transferred to Southern Circle—				
	Voted	48,600	41,400	31,500	30,2
	Charged	*42,800*	*38,900*	*51,400*	*39,9*
	For rounding—				
	Voted	—199	..	+464	.
	Charged	..	..	—*152*	..
	Total—B—Establishment ..	5,50,500	5,12,000	5,17,000	4,79,9
	Voted ..	3,71,000	3,37,000	3,76,000	3,30,9
	Charged ..	*1,79,500*	*1,75,000*	*1,41,000*	*1,49,0*
C.—Interest on Capital.	Interest on Capital—				
	Voted	..	..	..	..
	Charged	..	..	..	..
	C.-Deduct—Amount transferred to Southern Circle—				
	Voted	..	..	..	..
	Charged	..	..	..	..
	Total ..			..	..
	Voted			..	..
	Charged			..	..

III.—Detailed Account No. 10—Forest (Southern Circle).

SUMMARY.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works—					
A.-I—Timber and other produce removed from the forests by Government agency.	Voted	12,000	9,600	700	670
	Charged	*31,780*	*18,100*	*33,900*	*19,230*
A.-II—Timber and other produce removed from the forests by consumers and purchasers.	Voted	1,21,384	1,26,700	1,27,037	1,33,699
	Charged	*5,600*	*6,100*	*5,700*	*4,815*
A.-III—Construction, Purchase, Maintenance, etc.	Voted	67,810	87,200	87,200	80,505
	Charged	*31,000*	*20,700*	*20,400*	*19,353*
A.-IV—Conservancy and Regeneration	Voted	10,800	10,800	15,600	9,456
	Charged	*12,800*	*15,300*	*14,100*	*13,356*
A.-V—Miscellaneous	Voted	15,440	11,700	9,700	8,258
	Charged	*1,860*	*2,100*	*2,000*	*1,315*
A.-VI—Suspense	Voted	.	.	.	..
	Charged	*500*	*200*	*500*	*174*
A.-VII—*Deduct*—Amount recoverable from other Governments, Departments, etc.	Voted	..	.	.	..
	Charged	..	*500*	*500*	..
Add—Amount transferred from Northern Circle	Voted	8,500	6,000	2,000	752
	Charged	..	.	.	..
For rounding	Voted	+ 66	..	237	..
	Charged	*510*	..	+ 600	..
Total A		3,19,000	3,14,000	3,19,000	2,91,583
	Voted	2,36,000	2,52,000	2,42,000	2,33,340
	Charged	*83,000*	*62,000*	*77,000*	*58,243*
B.—Establishment—					
B.-1—Pay of officers	Voted	13,000	12,000	12,500	12,449
	Charged	*63,300*	*63,300*	*78,000*	*67,223*
B.-2—Pay of establishment	Voted	1,86,880	1,72,000	1,71,424	1,66,518
	Charged	*31,200*	*30,000*	*32,176*	*30,630*
B.-3—Allowances	Voted	32,600	31,000	33,092	31,789
	Charged	*18,400*	*19,200*	*18,376*	*21,479*
B.-4—Contingencies	Voted	14,240	14,100	14,780	14,740
	Charged	*1,760*	*1,600*	*1,100*	*6,195*
B.-5—Losses (Voted)		..	.	.	..
B.-6—Grants-in-aid—Contribution	Voted	..	..	..	.
	Charged	.	.	.	.
B.-7—*Deduct*—Establishment charges recoverable from other Governments, etc.	Voted	.	.	*1,200*	..
	Charged	48,600	41,400	31,500	30,261
Add—Amount transferred from Northern Circle	Voted	*42,800*	*38,900*	*51,400*	*39,917*
	Charged	320	..	296	.
For rounding	Voted	- 240		+ 148	..
	Charged				
Total B		4,55,500	4,26,500	4,46,000	4,21,181
	Voted	2,95,000	2,70,500	2,63,000	2,55,737
	Charged	*1,60,500*	*1,56,000*	*1,83,000*	*1,65,444*

III.—Detailed Account No. 10—Forest (Southern Circle).—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.—*contd.*					
C. Interest on Capital (*Charged*)		..	..	..	..
Add—**Amount transferred from Northern Circle** (*Charged*) ..		..	..	..	..
Total C (*Charged*) ..		..	..	..	..
D.—Charges in England	**Voted** ..	.	..	..	.
	Charged	..	..	..	..
E.-1.—Loss or gain by exchange on Sterling expenditure on stores.	**Voted** ..	..	.	..	..
	Charged	..	..	..	..
E.-2.—Loss or gain by exchange on home transaction other than stores.	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
For rounding ..	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
Total Southern Circle		7,74,500	7,40,500	7,85,000	7,12,764
Voted ..		5,31,000	5,22,500	5,85,000	4,89,077
Charged		*2,43,500*	*2,18,000*	*2,00,000*	*2,23,687*

III.—Detailed Account No. 10A—Conservancy and Works.

DETAILS.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Southern Circle.					
—Timber and other produce removed from the forests by Government Agency—					
(a) Timber	**Voted** ..	3,900	6,000	600	600
	Charged	*21,280*	*11,500*	*27,300*	*18,550*
(b) Firewood and charcoal	**Voted** ..	8,050	3,500	100	50
	Charged			..	..
(c) Bamboos	**Voted** ..	..		..	..
	Charged	*10,000*	*6,000*	*6,000*	*40*
(d) Sandal wood	**Voted** ..			..	..
	Charged			..	..
(e) Grass and other minor produce	**Voted** ..	50		..	20
	Charged	*500*	*600*	*600*	*640*
For rounding	**Voted** ..			..	..
	Charged			..	..
Total A.-1 ..		43,780	27,800	34,800	19,900
	Voted ..	12,000	9,500	700	670
	Charged	*31,780*	*18,100*	*33,900*	*19,230*
III—Construction, Purchase, Maintenance, etc.—					
(a) Cattle	**Voted** ..				
	Charged				..
(b) Feed and keep of cattle ..	**Voted** ..	3,500	3,500	3,500	5,249
	Charged	*1,500*	*1,500*	*1,500*	*1,443*
(c) Stores, tools and plant ..	**Voted** ..	39,180	38,120	38,120	41,756
	Charged	*18,000*	*2,000*	*2,000*	*3,245*
(d) Roads and bridges	**Voted** ..	3,000	5,600	5,600	1,201
	Charged	*3,000*	*7,090*	*7,090*	*5,900*
(e) Buildings	**Voted** ..	17,230	34,930	34,939	29,102
	Charged	*7,500*	*6,900*	*6,900*	*6,958*
(f) Other works	**Voted** ..	4,450	5,050	5,050	3,179
	Charged	*1,000*	*3,210*	*3,200*	*1,807*
(g) Customs duty on imported stores ..	**Voted** ..			..	18
	Charged			..	..
(h) Compensation for land and rights ..	**Voted**	450		..	..
	Charged		..	..	..
For rounding	**Voted** ..		..	−9	..
	Charged			+10	..
Total A.-III		98,810	1,07,900	1,07,900	99,858
	Voted	67,810	87,200	87,200	80,595
	Charged	*31,000*	*20,700*	*20,700*	*19,353*

III.—Detailed Account No. 10A—Conservancy and Works—*concld.*

DETAILS—*concld.*		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.-IV—Conservancy and Regeneration—					
(*a*) Maintenance of boundaries	**Voted** ..	**4,500**	**4,500**	**6,899**	**3,740**
	Charged	*1,500*	*1,500*	*1,400*	*1,538*
(*b*) Regeneration	**Voted** ..	**3,500**	**3,500**	**5,381**	**3,211**
	Charged	*10,500*	*13,000*	*12,000*	*11,138*
(*c*) Fire protection	**Voted** ..	**600**	**600**	**800**	**831**
	Charged	*100*	*100*	..	*100*
(*d*) Other works	**Voted** ..	**2,100**	**2,100**	**2,400**	**1,665**
	Charged	*700*	*700*	*700*	*580*
(*e*) Surveys	**Voted** ..	**100**	**100**	**100**	**9**
	Charged	..	..	..	..
(*f*) Customs duty on imported stores ..	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
(*g*) Compensation for land and right ..	**Voted** ..	..	..	**24**	..
	Charged	..	..	..	.
For rounding	**Voted** ..	..	..	**—4**	
	Charged	..	..	..	.
Total A.-IV ..		**23,600**	**26,100**	**29,700**	**22,812**
	Voted ..	**10,800**	**10,800**	**15,600**	**9,456**
	Charged	*12,800*	*15,300*	*14,100*	*13,356*
A.-V—Miscellaneous—					
(*a*) Drift and waif wood and confiscated forest produce.	**Voted** ..	**100**	**60**	**100**	**87**
	Charged	*300*	*240*	*200*	*242*
(*b*) Revenue from forest not managed by Government, leased.	Voted ..	..	..	..	.
	Charged	..	..	..	.
(*c*) Rent of forests and payments to shareholders in forests managed by Government.	**Voted** ..	**6,900**	**5,200**	**3,800**	**3,806**
	Charged	..	..	..	..
(*d*) Law charges	**Voted** ..	**1,500**	**800**	**1,325**	**461**
	Charged	..	..	..	..
(*e*) Grain compensation allowance	**Voted** ..	..	..	..	..
	Charged	..	..	..	.
(*f*) Clothing	**Voted** ..	**5,200**	**4,000**	**2,800**	**2,481**
	Charged	*600*	*800*	*700*	*569*
(*g*) Other charges	**Voted** ..	**1,700**	**1,600**	**1,800**	**1,380**
	Charged	*900*	*1,000*	*1,000*	*454*
(*h*) Working plans	**Voted** ..	**40**	**40**	**100**	**43**
	Charged	*60*	*60*	*100*	*50*
For rounding	**Voted** ..	..	..	**—25**	..
	Charged	..	..	..	..
Total A.-V ..		**17,300**	**13,800**	**11,700**	**9,573**
	Voted ..	**15,440**	**11,700**	**9,700**	**8,258**
	Charged	*1,860*	*2,100*	*2,000*	*1,315*

I.—Detailed Account No. 10B—Establishment (Southern Circle).

	Number. 1938-39.	Number. 1939-40.	Details.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
.Pay of officers			*Conservator*	..	..	..	..
	12	11	Superior officers (1,250 and less)—				
			Voted . ..	13,000	12,000	12,500	12,449
			Charged . ..	*63,000*	*63,300*	*78,000*	*67,223*
			Deduct—Emergency deduction from pay—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total B-1 ..	76,000	75,300	90,500	79,672
			Voted	13,000	12,000	12,500	12,449
			Charged	*63,000*	*63,300*	*78,000*	*67,223*
—Pay of establishment.	306	333	Subordinate forest and depot establishment (200 and less)—				
			Voted ..	1,03,280	1,00,000	99,968	93,874
			Charged .	*18,000*	*18,000*	*20,376*	*19,826*
	44	44	Office establishments (600 and less)—				
			Voted .. .	18,500	18,000	18,700	18,870
			Charged	*4,500*	*4,000*	*4,600*	*4,391*
			Temporary establishment—				
			Voted	58,600	44,000	42,500	40,406
			Charged	*6,200*	*5,000*	*5,200*	*4,390*
			Leave allowance—				
			Voted	6,500	10,000	10,256	13,368
			Charged	*2,000*	*3,000*	*2,000*	*2,023*
			Deduct—Emergency deduction from pay—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total B-2 ..	2,18,080	2,02,000	2,03,600	1,97,148
			Voted	1,86,880	1,72,000	1,71,424	1,66,518
			Charged	*31,200*	*30,000*	*32,176*	*30,630*
.3—Allowances, honoraria, etc.			Travelling allowance..				
			Voted	24,600	24,000	25,092	24,567
			Charged	*14,000*	*14,500*	*14,000*	*14,416*
			Cost of training of foresters at the Bengal Forest School	..	..	..	..
			Cost of training of probationers in England (Voted)	..	..	..	..
			Cost of training of Indian Forest Service probationers at the Forest Research Institute and College, Dehra Dun (Voted) ..	..	..	..	..
			Other allowances—				
			Voted	8,000	7,000	8,000	7,202
			Charged	*4,500*	*3,500*	*4,376*	*3,411*
			Cost of passages granted under the Superior Civil Service Rules, 1924 (*Charged*) ..	..	*1,200*	..	*3,652*
			Total B-3 ..	51,100	50,200	51,468	53,248
			Voted	32,600	31,000	33,092	31,769
			Charged	*18,500*	*19,200*	*18,376*	*21,479*

III.—Detailed Account No. 10B—Establishments (Southern Circle)—*concld.*

		Budget, Estimate, 1939-40.	Revised, Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..				
	Details—*concld.*				
B-4—Contingencies.	Stationery—				
	Voted	40	500	560	105
	Charged	*25*	*50*	*50*	*480*
	Carriage of tents and records—				
	Voted	200	200	240	220
	Charged	*50*	*50*	*50*	*25*
	Rents, rates and taxes—				
	Voted	5,500	5,300	5,800	5,586
	Charged	*2,100*	*2,000*	*2,000*	*3,346*
	Official postage—				
	Voted	3,700	3,500	3,400	3,807
	Charged	*1,000*	*1,000*	*950*	*980*
	Sundries—				
	Voted	4,600	4,400	4,560	4,620
	Charged	*1,500*	*1,400*	*1,000*	*1,291*
	Purchase of books—				
	Voted	200	200	220	402
	Charged	*85*	*100*	*50*	*73*
	Total B-4 ..	19,000	18,700	18,880	20,935
	Voted	14,240	14,100	14,780	14,740
	Charged	*4,760*	*4,600*	*4,100*	*6,195*
B-5—Losses.	Losses—				
	Voted	..	..	..	..
	Charged	..	..	..	..
B-6—Grants-in-aid, contributions, etc.	Grants-in-aid, contributions, etc. ..	..	..	..	..
B-7—Deduct establishment charges recoverable from other Governments, etc.	*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—				
	Voted		..	..	..
	Charged		..	*1,200*	..
	Add—Amount transferred from Northern Circle—				
	Voted	48,600	41,400	31,500	30,261
	Charged	*42,800*	*38,900*	*51,400*	*39,917*
	For rounding—				
	Voted	—320	..	—296	..
	Charged	*+240*	..	*+148*	..
	Total B ..	**4,55,500**	**4,26,500**	**4,46,000**	**4,21,181**
	Voted ..	**2,95,000**	**2,70,500**	**2,63,000**	**2,55,737**
	Charged ..	*1,60,500*	*1,56,000*	*1,83,000*	*1,65,444*
	Charges in England for Northern and Southern Circles.				
	Leave and Deputation Salaries, etc.—				
	Voted	..	..	..	..
	Charged	*27,000*	*37,520*	*34,240*	*33,471*
	Sterling Overseas pay (*Charged*) ..	*40,000*	*38,480*	*36,000*	*34,372*
	Other charges—				
	Voted	..	..	..	..
	Charged	..	..	..	*440*
	Total ..	67,000	76,000	70,240	68,283
	Voted ..	..	..	..	..
	Charged ..	*67,000*	*76,000*	*70,240*	*68,283*

GRANT No. 6

Registration

(Head of Account:—11—Registration)

Voted Rs. 23,15,000 *Charged Rs. 300*

Total Rs. 23,15,300

Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A.—Superintendence.				
—Pay of officers (Voted)	26,700	33,000	28,550	22,464
—Pay of establishment (Voted)	42,000	42,300	46,356	43,233
—Allowances, honoraria, etc. (Voted)	7,700	7,700	7,700	6,862
—Contract contingencies (Voted)	650	650	650	864
—Other contingencies (Voted)	1,300	350	250	1,116
For rounding (Voted) ..	- 350	..	+ 494	..
Total A.—Superintendence (Voted)	78,000	84,000	84,000	74,539
B.—District charges—(1) Chittagong Hill Tracts.				
—Pay of establishment (*Charged*)	*210*	*200*	*210*	*239*
—Allowances and honoraria, etc. (*Charged*)	..	..	..	..
—Contract contingencies (*Charged*)	..	..	..	..
—Other contingencies (*Charged*)	..	..	..	..
For rounding (*Charged*) ..	+ *90*	..	+ *90*	..
Total B (1) Chittagong Hill Tracts (*Charged*) ..	*300*	*200*	*300*	*239*
B.—District Charges (2).				
—Pay of officers (Voted)	8,74,220	8,70,500	8,73,080	8,74,745
—Pay of establishment (Voted)	7,62,356	7,22,650	7,41,860	7,40,055
—Allowances, honoraria, etc. (Voted)	27,400	28,400	27,400	28,189
—Contract contingencies (Voted)	70,850	71,350	71,350	71,321
—Other contingencies (Voted)	5,05,700	2,98,500	1,05,450	1,00,957
—Losses (Voted)	..	..	..	..
—*Deduct*—Establishment charges recoverable from other Governments, etc. (Voted)	3,300	3,300	3,300	3,330
—*Deduct*—Cost of Registration staff employed for collection of Tobacco Tax, debitable to "13—Other Taxes and Duties." ..	..	100	500	171
For rounding (Voted) ..	- 226	..	- 340	..
Total B (2) District Charges (Voted) ..	22,37,000	19,88,000	18,15,000	18,11,766
Total Grant No. 6 ..	23,15,300	20,72,200	18,99,300	18,86,544
Voted ..	23,15,000	20,72,000	18,99,000	18,86,305
Charged ..	*300*	*200*	*300*	*239*

III.—Detailed Account No. 11A—Superintendence.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			DETAILS.				
A-1—Pay of officers	1	1	Inspector-General (1,000—1,200) ..	12,700	17,500	13,000	12,000
	4	4	Other gazetted officers ..	14,000	15,500	15,550	10,464
A-2—Pay of establishment.	32	32	Clerks (250 and less) ..	37,000	36,500	41,000	38,466
	13	13	Servants (20 and less) ..	2,500	2,500	2,456	2,295
			Temporary establishment ..	2,500	3,300	2,900	2,472
A-3—Allowances, honoraira, etc.			Travelling allowance	7,600	7,600	7,600	6,778
			Hill allowances	..	..	..	..
			House rent and other allowances ..	100	100	100	84
A-4—Contract contingencies.			Contract contingencies	650	650	650	864
A-5—Other contingencies.			Rents, rates and taxes	..	..	..	..
			Purchase of books	50	50	50	49
			Other contingent charges	1,250	300	200	1,067
			For rounding	−350	..	+494	..
			Total A (Voted) ..	**78,000**	**84,000**	**84,000**	**74,539**

III.—Detailed Account No. 11B—District charges.

	Number. 1938-39.	Number. 1939-40.					
			DETAILS.				
			(For Chittagong Hill Tracts.)				
B-2—Pay of establishment.	..	..	Clerks (80 and less)	..	..	..	..
			Servants (16)	..	..	..	..
	1	1	Temporary establishment ..	240	200	240	239
B-3—Allowances, honoraria, etc.			Travelling allowance	..	..	..	..
			House rent and other allowances ..	..	..	..	..
B-4—Contract contingencies.			Contract contingencies	..	..	..	..
B-5—Other contingencies.			Rents, rates and taxes	..	..	..	..
			Purchase of books	..	..	..	..
			Other contingent charges	..	..	..	..
			For rounding	+60	..	+60	..
			Total B (*Charged*) ..	*300*	*200*	*300*	*239*

III.—Detailed Account No. 11B—District charges—*concld.*

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs
y of s	420	421	Registrars and Sub-Registrars (500 and less).	8,73,720	8,70,000	8,72,480	8,74,196
			Special pay to Sadar Sub-Registrars				
			Commission of the Sub-Registrar ..	500	500	600	549
y of ishment.	1,137	1,139	Clerks (175 and less) ..	5,04,840	5 03,650	5,04,560	4,99,768
	408	409	Servants (19 and less)	77,156	77,000	77,200	76,649
			Temporary establishment ..	1,00,360	90,000	1,10,040	1,14,706
llowances, aria, etc.			Travelling allowances	25,000	26,000	25,000	25,798
			House rent and other allowances ..	2,400	2,400	2,400	2,391
ontract ngencies.			Contract contingencies	70,850	71,350	71,350	71,321
ther contin- es.			Rents, rates and taxes	49,000	49,000	48,000	48,657
			Purchase of books	100	100	100	103
			Other contingent charges	16,600	17,400	1,350	1,241
osses ..			Losses	..	..	..	..
			For rounding	−226	..	−340	..
			Total ..	17,20,300	17,07,400	17,12,800	17,15,379
			Deduct—Establishment charges recoverable from other Governments, departments, etc.	3,300	3,300	3,300	3,330
			Deduct—Cost of Registration staff employed for collection of Tobacco Tax, debitable to "13 Other Taxes and Duties." ..	..	100	500	171
			Net Total ..	17,17,000	17,04,000	17,09,000	17,11,878
			Cost for Landlord's fee establishment and for service of notices under section 26(c) of the B. T. Act as amended up to 1938.				
			Pay of establishment .. .	80,000	52,000	50,000	48,932
			Allowances, honoraria, etc.		..	..	..
			Contingencies	4,40,000	2,32,000	56,000	50,956
			Total cost for Landlord's fee Establishment, etc.	**5,20,000**	**2,84,000**	**1,06,000**	**99,888**
			Total B (Voted)	**22,37,000**	**19,88,000**	**18,15,000**	**18,11,766**

GRANT No. 7

Charges on account of Motor Vehicles Taxation Acts

(Head of Account:—12—Charges on account of Motor Vehicles Taxation Acts)

Voted Rs. 4,50,000 *Charged Rs. Nil*

Total Rs. 4,50,000

Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
		Rs.	Rs.	Rs.	Rs.
A—Charges of Collection.					
A-1—Pay of officers (Voted)		..	..	..	
A-2—Pay of establishment (Voted)		..	..	..	
A-3—Allowances, honoraria, etc. (Voted)		..	..	..	
A-4—Contingencies (Voted)		..	..	..	
Total A—Charges of Collection		..	..	..	
B—Inspection of Motor Vehicles.					
B-1—Pay of officers (Voted)		.	..	..	
B-2—Pay of establishment (Voted)		..	..	..	
B-3—Allowances, honoraria, etc. (Voted)		..	..	..	
B-4—Contingencies (Voted)		..	..	..	
Total B—Inspection of Motor Vehicles		..	..	..	
C—Compensation to local bodies, etc.	Voted	4,50,000	..	..	..
	Charged	..	*4,50,000*	*4,50,000*	*4,50,000*
D—Other charges	Voted	..	..	..	
	Charged	..	..	..	
E—Charges in England		..	..	..	
F—Loss or gain by exchange		..	..	..	
Total Grant No. 7		**4,50,000**	**4,50,000**	**4,50,000**	**4,50,000**
	Voted	4,50,000	..	..	..
	Charged	..	*4,50,000*	*4,50,000*	*4,50,000*

GRANT No. 8

Other Taxes and Duties

(Head of Account:—13—Other Taxes and Duties)

Voted Rs. 99,000 *Charged Rs. 31,000*

Total Rs. 1,30,000

Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs.	Rs	Rs.	Rs.
llection charges—					
ntertainment Tax (voted) ..		7,000	7,000	3,500	3,332
etting Tax (Voted)		5,000	5,000	5,000	5,000
or rounding					
otal Collection charges (Voted)		**12,000**	**12,000**	**8,500**	**8,332**
harges under the Electricity Acts					
(1)– Electric Inspector—					
3(1)-1– Pay of officers	Voted	27,800			
	Charged	*9,900*			
3(1)-2– Pay of establishment (Voted)		18,000			
3(1)-3– Allowances, honoraria, etc.	Voted	9,300			
	Charged	*1,000*			
3(1)-4– Contingencies . .	Voted ..	18,250			
	Charged	*5,000*			
For rounding .. .	Voted .	50			
	Charged	*100*			
Total B. (i) ..		**89,300**			
	Voted	73,300			
	Charged	*16,000*			
3 (ii)- Charges connected with the examination of Electrical Supervisers' certificates and Workmen's permits .		8,000	7,300	7,000	7,649
		8,000	**7,300**	**7,000**	**7,649**
Total B. (ii) ..		**97,300**	**7,300**	**7,000**	**7,649**
Total B .					
	Voted	81,300	7,300	7,000	7,649
	Charged	*16,000*			

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actu 193
		Rs.	Rs.	Rs.	Rs
C. Charges in connection with Tobacco duties—					
C-1—Pay of officers (Voted)		..	2,400	2,300	
C-2—Pay of establishment (Voted)		..	8,400	8,800	1
C-3—Allowances and honoraria (Voted)		..	1,300	1,500	
C-4—Contingencies (Voted)		..	..	..	..
C-5—Establishment charges payable to other Governments, Departments, etc.—					
Add—Cost of Excise staff transferred from "8—Excise" (Voted)		..	1,500	1,500	
Add—Cost of Registration staff transferred from "11—Registration" (Voted)		..	100	500	
For rounding		..	..	..	..
Total charges in connection with Tobacco duties (Voted) ..		..	**13,700**	**14,600**	2
D—Charges in England	**Voted** ..	**5,760**	..	..	..
	Charged	*14,720*	..	..	..
E—Loss or gain by exchange	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
For rounding ..	**Voted** ..	**-80**	..	..	..
	Charged	*+280*	..	..	..
Total—Grant No. 8		**1,30,000**	**33,000**	**30,000**	4
	Voted .	99,000	33,000	30,000	4
	Charged	*31,000*	..	..	..
Detailed Account.					
A. Collection charges—					
Entertainment Tax (Voted)		7,000	7,000	3,500	
Betting Tax (Voted)		5,000	5,000	5,000	
For rounding		..	..	..	..
Total Collection charges (Voted) ..		**12,000**	**12,000**	**8,500**	

Numbers 1938-39.	Numbers 1939-40.						
		B. Charges under Electricity Acts—					
		B-(i)—Electric Inspector—					
		B(i)-1—Pay of officers.					
1	1	Electrical Adviser and Chief Electric Inspector (1,550—50—1,650).	Voted ..	..	..	..	..
			Charged	*9,900*	..	..	..
5	5	Electric Inspectors (Voted) 1 (400—900), 4 (275—500) ..		27,800	..	..	..
		Total B-(i) ..	Voted ..	27,800	..	..	
			Charged	*9,900*	..	..	..
		B1-2—Pay of establishment.					
3	3	Assistant Electric Inspectors and Laboratory Assistant (Voted) (150—250)		5,800	..	..	
18	18	Clerks, draftsmen and peons (120 and less) (Voted) ..		10,400	..	..	..
		Temporary establishment (Voted)		2,000	..	..	..
		Leave salary (Voted)		300	..	..	..
		Total B(i)-2 (Voted) ..		18,000	..	..	..
		Carried over	Voted ..	45,800	..	..	..
			Charged	*9,900*	..	..	..

		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs.	Rs.	Rs.
B-(1)—Electric Inspector—*concluded*					
Brought forward	Voted	45,800			
	Charged	*9,900*			
B(1)-3—Allowances, honoraria, etc					
elling allowance	Voted	8,000			
	Charged	*850*			
se-rent and other allowances (Voted)		1,300			
of passages under the Bengal Passage Rules, 1927	Voted				
	Charged	*150*			
Total B(1) 3	Voted	9,300			
	Charged	*1,000*			
B(1)-4—Contingencies					
chase of books		250			
ce contingent charges		6,000			
l of stores		3,000			
stoms duty on imported stores					
mp provision	Voted	9,000			
	Charged	*5,000*			
Total B(1)-4	Voted	18,250			
	Charged	*5,000*			
For rounding	Voted	- 50			
	Charged	*+ 100*			
Total B-1—Electric Inspector		**89,300**			
	Voted	73,300			
	Charged	*16,000*			
-2—Charges connected with the examination of Electrical Supervi ser's and workmen's permits		8,000	7,300	7,000	7,649
Total B 2		8,000	7,300	7,000	7,649
Total B		**97,300**	**7,300**	**7,000**	**7,649**
	Voted	81,300	7,300	7,000	7,649
	Charged	*16,000*	..	..	..

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
	Rs.	Rs.	Rs.	Rs
C.—Charges in connection with Tobacco duties—				
C-1—Pay of officers (Voted)		2,400	2,300	4,6
C-2—Pay of establishment (Voted)		8,400	8,800	16,9
C-3—Allowances and honoraria (Voted)		1,300	1,500	2,6
C-4—Contingencies (Voted)		..	..	..
C-5—Establishment charges payable to other Governments, Departments, etc.				
Add—Cost of Excise staff transferred from "8—Excise" (Voted)		1,500	1,500	3,00
Add—Cost of Registration staff transferred from "11—Registration" (Voted)		100	500	17
For rounding		..	..	..
Total C		**13,700**	**14,600**	**27,43**
D.—CHARGES IN ENGLAND.				
High Commissioner for India.				
D-1—Leave salaries and deputation pay — Voted	960	..	..	..
D-1—Leave salaries and deputation pay — *Charged*	*12,320*	..	..	
D-2—Sterling overseas pay — Voted	4,800	..	..	
D-2—Sterling overseas pay — *Charged*	*2,400*	..	..	..
Total	**20,480**	..	..	..
Voted	**5,760**	..	..	..
Charged	*14,720*	..	..	..

GRANT No. 9

Interest

(Head of Account:—17—Interest on Works for which Capital Accounts are kept)

Voted Rs. Nil *Charged Rs. 21,92,000*

Total Rs. 21,92,000

Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs	Rs	Rs.	Rs.
—Irrigation Works ..	9,11,000	9,10,000	9,11,000	9,03,264
—Navigation, Embankment and Drainage Works	12,81,000	12,84,000	*13,59,000	12,86,446
Total Grant No. 9. (*Charged*) ..	*21,92,000*	*21,94,000*	*22,70,000*	*21,89,710*

GRANT No. 10

Irrigation

[Head of Account :- (1) XVII- Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept ; (2) 18- Other Revenue Expenditure financed from ordinary Revenues ; (3) 18(1) Other Revenue Expenditure financed from Famine Relief Fund ; 19- Construction of Irrigation, Navigation, Embankment and Drainage works , and 68—Construction of Irrigation, Navigation, Embankment and Drainage works not charged to Revenues.]

Voted Rs. 34,14,000 *Charged Rs. 3,88,000*

Total Rs. 38,02,000

	Voted.	Charged.	Total.
XVII.—Irrigation—Working expenses ..	13,58,000	*1,46,000*	15,04,000
18—Other revenue expenditure, etc. ..	20,42,000	*2,41,000*	22,83,000
18(1)—Other revenue expenditure financed from Famine Relief Fund	..	..	..
19- Construction of Irrigation, etc., works Financed from ordinary revenues ..	..	..	..
68- Construction of Irrigation, etc., works not charged to revenue	14,000	*1,000*	15,000
Total ..	34,14,000	*3,88,000*	38,02,000

Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
	Rs.	Rs.	Rs.	Rs
A—Irrigation Works (Head XVIIA—Working expenses) Voted ..	**4,74,000**	**4,38,000**	**5,57,000**	**5,37,3**
Charged	*43,000*	*39,000*	*75,000*	*3,11 1*
B—Navigation, Embankment and Drainage Works (Head XVIIB—Working expenses). Voted	**8,84,000**	**8,50,000**	**9,37,000**	**6,92,1**
Charged	*1,03,000*	*94,000*	*97,000*	*1,21,1*
Total XVII- Working expenses Voted .	**13,58,000**	**12,88,000**	**14,94,000**	**12,29,5**
Charged	*1,46,000*	*1,33,000*	*1,72,000*	*1,33,0*
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.				
C—Other Revenue Expenditure financed from Ordinary Revenues.				
(A) Irrigation Works.				
Works for which no Capital Accounts are kept.				
(Salbund and Amjore weirs.)				
C-1—Works .. .. New works .	21,000	9,500	17,500	1,61
Works in progress ..	..	..	..	..
C-2—Extensions and improvements New works .	..	..	.	
Works in progress ..	..	..	..	
C-3—Maintenance and repairs	1,500	1,400	1,400	1,63
C-4—Establishment . .. .. Voted .	6,700	5,000	6,400	2,52
Charged	*2,600*	*2,000*	*2,000*	9
C-5—Tools and plant	300	200	400	
C-6—Suspense	..	..	..	
C-7—Charges in England (*Charged*)	..	..		
C-8—Loss or gain by exchange (*Charged*)	..	..	..	
C-9—Cost of stores purchased in England	..	..	..	
For rounding . . Voted ..	— 100	..	+ 300	
Charged	..	..	..	
Total	32,000	18,100	28,000	6,86
Voted ..	29,400	16,100	26,000	5,87
Charged	*2,600*	*2,000*	*2,000*	99
Carried over	32,000	18,100	28,000	6,86

IRRIGATION—*contd.*

Heads		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs	Rs	Rs.
R HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES *-contd*					
Brought forward		32,000	18,100	28,000	6 865
Miscellaneous Expenditure					
- Establishment ..	Voted	33,800	1,48,000	64 200	60 106
	Charged	*13,500*	*17 400*	*6,300*	*11 703*
Tools and plant		1,600	6,100	7,100	3 545
- Other charges		49,600	28,000	1,63,300	49 232
3 Suspense		..	..		
4- Grants-in-aid					
5- Charges in England (*Charged*)					*2,338*
6 - Loss or gain by exchange	Voted			..	..
	Charged				*12*
17—Cost of stores purchased in England					
For rounding ..	Voted	300		400	..
	Charged	*100*		*300*	..
Total		98,000	1,97,600	2,41,000	1 61,917
	Voted	84,600	1,82,100	2,35,000	1,17 883
	Charged	*13,100*	*17 400*	*6,000*	*44,034*
Total—A—Irrigation Works		1,30,000	2,15,600	2,69,000	1,68 782
	Voted ..	1,14,000	1,98,200	2,61,000	1,23,755
	Charged	*16,000*	*17,400*	*8,000*	*45,027*

IRRIGATION—*contd.*

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actua 1937-3
	Rs.	Rs.	Rs.	Rs
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*contd.*				
D—Other Revenue Expenditure financed from Ordinary Revenues.				
(B) Navigation, Embankment and Drainage Works.				
Works for which no Capital Accounts are kept.				
Orissa Coast Canal, Nadia Rivers, Gaighata and Baxikhal, Magrahat Drainage Project, Navigable channels, Agricultural embankments and other works.				
D-1—Works				
New works and Works in progress Voted ..	1,99,605	1,41,200	57,042	
D-2—Extensions and improvements { New works .. / Works in progress . }	2,204	2,200	800	.. / 1,0
D-3—Maintenance and repairs (Voted)	5,90,500	6,93,000	5,84,554	4 48,9
D-4—Establishment .. .. { Voted .. / *Charged* }	4,42,912 / *1,69,956*	3,65,600 / *1,46,600*	3,45,000 / *1,18,500*	3,33 9 / *1,14,9*
D-5—Tools and plant	25,500	19,200	15,000	22 6
D-6. Suspense—				
1. Stock—				
(*i*) Charges	..			
(*ii*) *Deduct*—Issues to works and other credits	..			
2. London stores				
(*i*) Charges—				
(*a*) Charges in England . ..	720			
(*b*) Indian charges	.			
(*ii*) *Deduct*—Credits by transfer to works or stock	..			
3. Other suspense accounts—				
(*i*) Charges	—3,000			
(*ii*) *Deduct*—Recoveries .. .. { Voted .. / *Charged* }	.. / ..			
Total Suspense .. { Voted .. / *Charged* }	—2,280 / ..	+1,200 / ..	—4,000 / ..	—10 25 / *—1*
D-7—Charges in England (*Charged*)	..	..	..	*24 61*
D-8—Loss or gain by exchange (*Charged*)	..	..	..	*12*
D-9—Cost of stores purchased in England	..	..	..	..
For rounding .. .. { Voted .. / *Charged* }	—441 / *+44*	.. / ..	+204 / ..	.. / ..
Total	14,19,000	13,69,000	11,26,000	9,34,76
{ Voted .. / *Charged* }	12,49,000 / *1,70,000*	12,22,400 / *1,46,600*	10,07,500 / *1,18,500*	7,96 34 / *1,38,42*
D-4 (1)—Establishment under Collector for collection of revenue on account of zamindari embankments under the contract system	15,000	21,000	20,000	17 58
For rounding	..	..	..	
Total carried over ..	14,34,000	13,90,000	11,46,000	9,52,348
Carried over { Voted .. / *Charged* }	12,64,000 / *1,70,000*	12,43,400 / *1,46,600*	10,27,500 / *1,18,500*	8,13,928 / *1,38,421*

IRRIGATION—*contd.*

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
OR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES *concld.*	Rs	Rs	Rs	Rs.
Other Revenue Expenditure financed from Ordinary Revenues.				
(B) Navigation, Embankment and Drainage Works—*concld.*				
Total brought forward	14,34,000	13,90,000	11,46,000	9,52,343
Brought forward { Voted	12,64,000	12,43,400	10,27,500	8,13,922
Brought forward { *Charged*	*1,70,000*	*1,46,600*	*1,18,500*	*1,38,421*
Miscellaneous Expenditure				
(Survey Works and Famine Relief Programmes)				
—Establishment { Voted	9,500	10,600	10,000	10,586
—Establishment { *Charged*	*3,800*	*1,000*	*3,700*	*3,859*
—Tools and plant	900	900	900	717
—Other charges	23,700	26,200	25,250	15,394
—Grants-in-aid	3,04,500	13,800	2,61,700	29,50
—Suspense				
—Grants-in-aid—Grants and subventions to scheme for rural reconstruction from Provincial revenues	5,000			
—Grants-in aid—				
Expenses out of the grant from the Central Government for Economic Development and improvement of rural areas (voted)—				
(i) Minor drainage and flushing schemes			51,000	
(ii) Improvement on existing village communications including existing waterways.			50,000	
Expenses out of grant received from public bodies for rural reconstruction scheme (voted)—				
(i) Minor drainage and flushing schemes			25,000	
(ii) Improvement of existing village communications including existing waterways			10,000	
Cases out of the grant from Central Government and of the local contributions received for economic development and improvement of rural areas—Grants-in-aid toward-				
(a) Minor drainage and flushing schemes (1st grant)	40,500	11,500		
(b) Improvement of existing village communications including existing waterways (2nd grant)	1,30,000	1,25,000		
7—Charges in England—				
High Commissioner for India { Voted		2,500	2,720	
Leave salaries and deputation pay { *Charged*	*25,240*	*14,300*	*19,680*	*813*
Sterling overseas pay { Voted				
Sterling overseas pay { *Charged*	*26,160*	*25,440*	*26,680*	
			4,040	
Stores for India (Voted)				
Other charges { Voted				
Other charges { *Charged*		*160*		
18—Loss or gain by exchange { Voted				*1*
18—Loss or gain by exchange { *Charged*	100		110	
For rounding { Voted				
For rounding { *Charged*	*200*		*110*	
Total	5,69,000	2,06,400	5,21,000	34,300
{ Voted	5,14,000	2,20,500	4,10,500	29,617
{ *Charged*	*55,000*	*75,900*	*80,500*	*1,683*
	20,03,000	16,86,400	16,67,000	9,86,648
Total—B—Navigation, Embankment and Drainage Works	17,78,000	14,63,900	14,68,000	8,43,539
{ Voted				
{ *Charged*	*2,25,000*	*2,22,500*	*1,99,000*	*1,43,109*
	1,50,000		1,50,000	
Reserve for Maintenance and Repairs	1,30,000	2,15,600	2,69,000	1,68,782
Total—A—Irrigation Works	1,14,000	1,98,200	2,61,000	1,23,755
{ Voted				
{ *Charged*	*16,000*	*17,400*	*8,000*	*15,027*
	22,83,000	19,02,000	20,86,000	11,55,430
Total "18—Irrigation"	20,42,000	16,62,100	18,79,000	9,67,294
{ Voted				
{ *Charged*	*2,41,000*	*2,39,900*	*2,07,000*	*1,88,136*

IRRIGATION—*concld.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actu 1937
	Rs.	Rs.	Rs.	Rs
MAJOR HEAD : 18 CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
F.—Financed from Ordinary Revenues.				
F-1—(A) Irrigation works.				
Productive (Damodar Canal)—				
F-1—(1) Works .. { New works ..	..	..	..	
{ Works in progress ..	..		..	
F-1—(2) Establishment .. { Voted	..	..	..	
{ *Charged*	..	..	..	..
F-1—(3) Tools and plant	..	..	..	..
Rounding (Voted) ..	..	..	..	
Total A—Irrigation works ..	..		..	.
Voted ..	.		..	.
Charged	..		.	
F-2—(B) Navigation, Embankment and Drainage Works.				
Unproductive — (Calcutta and Eastern Canals, Sunderban Steamer Route, Madaripur Bhil Route and Dredger *Alexandra*, etc.)				
F-2—(1) Works . .. { New works ..		..	..	..
{ Works in progress ..	..	2,000	..	2
F-2—(2) Establishment .. .. { Voted ..	..	700	..	1,
{ *Charged*	..	*1,000*	..	1
F-2—(3) Tools and plant	..	100	..	
F-2—(4) *Deduct*—Receipts and recoveries on capital account ..	.	800	4,000	
F-2—(5) Suspense	..	..	..	
F-2—(6) Charges in England (*Charged*)	..	..	..	1
F-2—(7) Loss or gain by exchange (*Charged*)	..	..	..	
F-2—(8) Cost of stores purchased in England	..	..	..	
For rounding { Voted ..	..	..	..	..
{ *Charged*	..	..	..	
Total—B—Navigation, Embankment and Drainage Works .	..	3,000	—4,000	1 6
{ Voted ..	.	2,000	—4,000	1 8
{ *Charged*	..	*1,000*	..	8
Deduct—Repayment of Capital expenditure charged to Ordinary Revenue :—				
Irrigation Works	..	..	..	..
Navigation, Embankment and Drainage Works	..	..	..	..
Net amount charged to Ordinary Revenues—				
Irrigation Works .. . { Voted .	..	..	..	..
{ *Charged*	..	..	..	..
Navigation, Embankment and Drainage Works { Voted ..	..	..	..	..
{ *Charged*	..	..	..	.
Net Total { Voted ..	..	..	..	.
{ *Charged*	..	..	..	.
Total Grant No. 10 ..	..	3,000	—4,000	4,6
{ Voted ..	..	2,000	—4,000	3,8
{ *Charged*	..	*1,000*	..	8

GRANT No. 11

Interest on Ordinary Debt

(Head of Account:—22—Interest on Debt and other obligations)

Voted Rs. 5,000 *Charged Rs. 19,06,000*

Total Rs. 19,11,000

Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
A—INTEREST ON ORDINARY DEBT—RUPEE DEBT.	Rs.	Rs.	Rs.	Rs.
rest, etc., on permanent loans (*Charged*)	*3,00,000*	..	..	..
rest on temporary loan from Bank (*Charged*)	*3,000*	*3,000*	.	..
INTEREST ON UNFUNDED DEBT—STATE PROVIDENT FUNDS.				
rest on General Provident Fund (*Charged*) . ..	*15,52,000*	*14,95,000*	*15,03,000*	*14,29,273*
rest on I. C. S. Provident Fund (*Charged*) . .	*91,000*	*83,000*	*93,000*	*85,815*
rest on I. C. S. (Non-European Members) Provident Fund (*Charged*)	*8,000*	*7,000*	*8,000*	*7,000*
rest on Contributory Provident Fund (*Charged*) . ..	*67,000*	*63,000*	*63,000*	*59,858*
rest on other Miscellaneous Provident Funds (*Charged*)—				
(i) Interest on Forest officers Provident Fund ..	*1,000*	*1,000*	*1,000*	*1,000*
(ii) Interest on non-pensionable officers Provident Fund	*1,000*	*1,000*	*6,000*	*6,000*
C—INTEREST ON OTHER OBLIGATIONS.				
iscellaneous .. .. .. **Voted** ..	**5,000**	**7,000**	**1,000**	**184**
Charged	*10,000*	*60,000*	*3,000*	*1,325*
Total Grant No. 11 ..	**20,38,000**	**17,20,000**	**16,78,000**	**15,89,455**
Voted ..	**5,000**	**7,000**	**1,000**	**184**
Charged	*20,33,000*	*17,13,000*	*16,77,000*	*15,89,271*
D.—TRANSFERS TO OTHER ACCOUNTS.				
duct—**(1) Interest transferred to Commercial department—**				
Irrigation Department (*Charged*)	..	..	..	**—21,89,710**
educt—**(2) Interest portion of equated payments on account of commuted value of pensions** (*Charged*)	*—1,27,000*	*—1,36,000*	*—1,36,000*	*—1,44,074*
Total ..	**—1,27,000**	**—1,36,000**	**—1,36,000**	**—23,33,784**
Total Grant No. 11 ..	**19,11,000**	**15,84,000**	**15,42,000**	**—7,44,329**
Voted ..	**5,000**	**7,000**	**1,000**	**184**
Charged	*19,06,000*	*15,77,000*	*15,41,000*	*—7,44,513*

GRANT No. 12

General Administration

—General Administration

(Head of Account:—25—General Administration —General Administration)

Voted Rs. 1,19,29,000 *Charged Rs. 39,30,000*

Total Rs. 1,58,59,000

II—Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
A—Heads of Provinces (including Governor and Ministers).	Rs	Rs.	Rs.	Rs.
A(1)—Salary of the Governor (*Charged*)	*1,20,000*	*1,20,000*	*1,20,000*	*1,20,000*
A(2)—Sumptuary allowances of the Governor (*Charged*). ..	*25,000*	*25,000*	*25,000*	*25,000*
A(3)—Staff and Household of the Governor—				
A(3)-1—Pay of officers .. .. .. *Charged* ..	*94,260*	*88,500*	*94,400*	*80,330*
A(3)-2—Pay of establishment .. *Charged*..	*1,28,400*	*1,13,400*	*1,11,400*	*1,04,906*
A(3)-3—Allowances, honoraria, etc. .. .. *Charged*..	*29,000*	*28,800*	*30,700*	*2(*
A(3)-4—Contingencies .. .. .. *Charged*..	*99,490*	*1,39,800*	*1,35,237*	*1,1(*
A(3)-5—Grants-in-aid—Contributions .. .. *Charged*..	*3,000*	*1,800*	*1,800*	*1*
For rounding .. .. *Charged*..	*+350*	..	*—37*	..
Total A(3) .. *Charged*..	*3,54,500*	*3,72,300*	*3,73,500*	*3,24,*
A(4)—Secretarial staff of the Governor—				
A(4)-1—Pay of officers .. .. .. *Charged*..	*40,400*	*40,200*	*34,700*	*31,*
A(4)-2—Pay of establishment .. .. *Charged*..	*36,700*	*34,300*	*36,600*	*26,*
A(4)-3—Allowances, honoraria, etc. .. .. *Charged*..	*13,700*	*16,800*	*13,368*	*9,*
A(4)-4—Contingencies .. .. .. *Charged*..	*12,200*	*12,700*	*10,500*	*9,*
For rounding .. .. *Charged*..	..	..	*—168*	..
Total A(4) .. *Charged*..	*1,03,000*	*1,04,000*	*95,000*	*77,*
A(5)—Expenditure from contract allowance (*Charged*) ..	*1,00,000*	*1,00,000*	*1,00,000*	*1,00,*
A(6)—Tour expenses (*Charged*)	*1,32,000*	*90,000*	*90,000*	*83,*
Total (Governor) (*Charged*) **A(1) to A(6)** ..	*8,34,500*	*8,11,300*	*8,03,500*	*7,29,*

II—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs	Rs.
—Executive Council	Voted ..				11,700
	Charged.	..		..	*10,692*
—Ministers—					
A(8)-1—Pay of officers	Voted	10,000	6,500	9,840	16,000
	Charged..	*3,66,000*	*3,33,000*	*3,36,000*	*2,96,000*
A(8)-2—Pay of establishment	Voted	15,200	14,000	11,952	9,295
A(8)-3—Allowances, honoraria, etc. ..	Voted ..	8,650	8,400	9,048	8,506
	Charged..	*60,000*	*60,000*	*60,000*	*44,625*
A(8)-4—Contingencies	Voted ..	25,100	23,800	25,720	22,778
For rounding	Voted ..	+ 50		+ 440	..
	Charged..		..	..	..
	Total A(8) ..	4,84,000	4,45,700	4,53,000	3,97,204
	Voted	58,000	52,700	57,000	56,579
	Charged .	*4,26,000*	*3,93,000*	*3,96,000*	*3,40,625*
B. LEGISLATIVE BODIES.					
)—Provincial Legislative Assembly—					
B(1)-1—Pay of officers	Voted ..	4,87,600	4,85,600	4,84,000	4,10,366
	Charged		..		
B(1)-2—Pay of establishment	Voted	59,040	54,400	62,000	37,668
B(1)-3—Allowances, honoraria, etc. ..	Voted ..	2,76,500	2,51,500	5,01,800	2,32,514
	Charged	..			..
B(1)-4—Contingencies	Voted ..	37,200	49,200	39,402	43,803
For rounding	Voted	−340		202	
	Charged..				..
	Total B(1) . . .	8,60,000	8,40,700	10,87,000	7,24,351
	Voted	8,60,000	8,40,700	10,87,000	7,24,351
	Charged.				..
2)—Provincial Legislative Council—					
B(2)-1—Pay of officers	Voted ..	1,67,800	1,56,200	1,63,600	1,20,083
	Charged..	..			
B(2)-2—Pay of establishment ..	Voted	18,540	16,800	13,300	7,989
B(2)-3—Allowances, honoraria, etc. ..	Voted ..	65,600	63,600	64,100	39,174
	Charged..		..	..	..
B(2)-4—Contingencies	Voted	5,600	7,100	3,600	7,870
For rounding ..	Voted ..	+ 460	..	+ 400	..
	Charged..	..	..	..	..
	Total B(2)	2,58,000	2,43,700	2,45,000	1,75,116
	Voted ..	2,58,000	2,43,700	2,45,000	1,75,116
	Charged..	..	..	..	..
	Voted ..		300	..	..
)—Legislative Council Department	*Charged..*	..	..	..	*1,250*

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actua 1937-
		Rs.	Rs.	Rs.	Rs
5 (4)—Elections for Legislatures ..	Voted ..	5,10,000	13,000	20,000	1,00
	Charged ..	*4,000*	..	..	*16*
C—Secretariat and Headquarters Establishment.					
C (1)—Civil Secretariat—					
C (1)-1—Pay of officers	Voted ..	2,77,900	2,47,500	2,22,190	1,67
	Charged ..	*5,20,350*	*5,40,100*	*5,59,000*	*5,3*
C (1)-2—Pay of establishment ..	Voted ..	11,53,238	11,14,000	10,96,672	9,39
C (1)-3—Allowances, honoraria, etc. ..	Voted ..	59,545	67,220	57,570	45
	Charged ..	*44,200*	*43,900*	*40,800*	*36*
C (1)-4—Contract contingencies ..	Voted ..	785	800	785	
C (1)-5—Other contingencies ..	Voted ..	1,36,970	1,30,480	1,02,530	77
C (1)-6—Grants-in-aid, contributions, etc.	Voted ..	30,000	..	..	..
C (1)-7—Rural Development Commissioner	Voted ..	..	3,000	2,500	21
	Charged ..	..		..	2
C (1)-8—Establishment charges payable to other Governments, Departments, etc. ..	Voted ..	12,500	4,000	2,200	3
C (1)-9—*Deduct*—Recoveries from Central Government on account of share cost of the Bengal Secretariat.	Voted ..	4,000	8,000	11,000	8
	Charged ..	..	*3,000*	*3,000*	*2*
C (1)-10—Expenses out of the grant from Central Government for economic development and improvement of rural areas—					
(i) Wireless transmission in Midnapore district. (1st grant, scheme No. 5.)		..	..	..	
(ii) Propaganda work in the district. (1st grant, scheme No. 4.)		..	..	..	
For rounding	Voted ..	−138	..	+353	
	Charged ..	*−450*	..	..	..
Total C (1) ..		22,30,900	21,40,000	20,70,600	18,13
	Voted ..	16,66,800	15,59,000	14,73,800	12,47
	Charged ..	*5,64,100*	*5,81,000*	*5,96,800*	*5,66*
C (2)—Public Service Commission—					
C (2)-1—Pay of officers	*Charged* ..	*96,600*	*87,800*	*96,000*	*79*
C (2)-2—Pay of establishment ..	*Charged* ..	*10,000*	*8,300*	*11,120*	*4*
C (2)-3—Allowances, honoraria, etc. ..	*Charged* ..	*21,200*	*13,500*	*14,150*	*1*
C (2)-4—Contingencies	*Charged* ..	*10,000*	*4,500*	*7,500*	*4*
C (2)-5—Grants-in-aid—contribution ..	*Charged* ..	*2,500*	*2,500*	..	*1*
For rounding ..	*Charged* ..	*−300*	..	*+230*	..
Total C(2) (*Charged*) ..		*1,40,000*	*1,16,600*	*1,29,000*	*91*
C (3)—Board of Revenue—					
C (3)-1—Pay of officers	Voted ..	..	..	..	..
	Charged ..	*70,600*	*69,400*	*69,400*	*70*
C (3)-2—Pay of establishment ..	Voted ..	74,800	72,000	73,800	71
C (3)-3—Allowances, honoraria, etc. ..	Voted ..	2,100	1,900	2,000	1
	Charged ..	*3,400*	*3,100*	*5,700*	*3*
C (3)-4—Contract contingencies ..	Voted ..	700	800	800	1
C (3)-5—Other contingencies	Voted ..	2,300	2,300	2,700	2
For rounding ..	Voted ..	+ 100	..	−300	
	Charged ..	..	..	*−100*	..
Total C (3) ..		1,54,000	1,49,500	1,54,000	1,50
	Voted ..	80,000	77,000	79,000	76
	Charged ..	*74,000*	*72,500*	*75,000*	*73*
C (4)—Local Fund Audit Establishment ..	Voted ..	2,83,000	2,65,000	2,66,000	2,55
	Charged ..	..	..	..	..

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
D—Commissioners.					
D-1—Pay of officers .. .	Voted ..	..	1,100	1,300	27,356
	Charged ..	*1,80,000*	*1,78,000*	*1,78,700*	*1,60,297*
D-2—Pay of establishment	Voted ..	1,93,340	1,92,000	1,90,800	1,87,290
D-3—Allowances, honoraria, etc. .	Voted ..	7,300	7,300	7,200	8,494
	Charged .	*16,100*	*16,000*	*16,600*	*11,995*
D-4—Contract contingencies ..	Voted	17,600	17,600	17,600	17,171
D-5—Other contingencies .. .	Voted ..	14,300	13,500	13,700	12,966
For rounding ..	Voted ..	+ 260		+ 200	
	Charged ..	..		..	
Total D		4,29,200	4,25,500	4,26,100	4,25,569
	Voted	2,32,800	2,31,500	2,30,800	2,53,277
	Charged ..	*1,96,100*	*1,94,000*	*1,95,300*	*1,72,292*
E—District Administration.					
(1)—General Establishment—					
E (1)-1—Pay of officers	Voted ..	28,05,000	28,61,000	30,30,000	28,84,133
	Charged ..	*10,05,000*	*8,49,000*	*8,50,000*	*8,17,757*
E (1)-2—Pay of establishment	Voted ..	19,91,617	19,76,800	19,32,804	19,21,334
	Charged ..	*24,060*	*25,000*	*24,000*	*22,340*
E (1)-3—Allowances, honoraria, etc.	Voted ..	6,09,900	6,22,000	6,22,250	5,99,722
	Charged ..	*1,17,100*	*1,14,600*	*1,25,600*	*1,18,592*
E (1)-4—Contract contingencies	Voted	3,87,000	3,82,000	3,83,000	4,08,570
	Charged ..	*3,970*	*4,000*	*4,000*	*4,464*
E (1)-5—Other contingencies	Voted	7,44,340	8,02,600	8,92,776	9,16,379
	Charged	*11,800*	*92,900*	*6,796*	*4,336*
E (1)-6—Grants-in-aid, contributions, etc.	Voted		1,300	..	41,019
	Charged ..	*1,200*	*5,000*	*1,200*	*2,172*
E (1)-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc	Voted	3,000	3,000	..	31,759
	Voted		4,100		999
E (1)-8—Losses	Voted	243		+170	
For rounding ..	Voted ..			—96	..
	Charged ..	*-70*			
Total E(1) ..		76,98,100	77,35,300	78,72,500	77,10,058
	Voted ..	65,35,100	66,46,800	68,61,600	67,46,397
	Charged	*11,63,000*	*10,88,500*	*10,11,500*	*9,69,661*

II—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E.(2)—Subdivisional Establishment—					
E(2)-1—Pay of establishment	Voted	6,28,312	6,11,000	6,00,000	5,98,330
	Charged	*4,368*	*3,900*	*3,800*	*3,786*
E(2)-2—Allowances, honoraria, etc.	Voted	36,000	36,000	34,000	35,810
	Charged	*700*	*600*	*500*	*566*
E(2)-3—Losses	Voted	..	.	..	301
For rounding	Voted	−312	.	..	.
	Charged	*−68*	..	*−300*	
Total E(2)		6,69,000	6,51,500	6,38,000	6,38,793
	Voted	6,64,000	6,47,000	6,34,000	6,34,441
	Charged	*5,000*	*4,500*	*4,000*	*4,352*
E(3)—Other Establishment	Voted	2,34,400	62,500	65,300	8,38,804
	Charged	*400*	*400*	*400*	*18,380*
F—Works	Voted	..	..	..	.
	Charged	.	..	..	..
G—Miscellaneous—					
G(1)(i)—Discretionary grant by Heads of provinces, etc.	Voted	4,00,500	2,04,500	1,05,500	1,03,694
	Charged	*5,500*	*1,500*	*500*	*527*
G(1)(ii)—Discretionary grants by Heads of provinces, etc.—Expenses out of the grant from Central Government for economic development and improvement of rural areas. Discretionary grant to Commissioners and District Officers (1st grant—Scheme 13)	Voted	1,300	2,000		
G(2)—Miscellaneous	Voted	22,000	18,000	18,000	18,000
	Charged	*1,200*	*1,200*	*1,200*	*1,680*
H—Charges in England—					
A—Secretary of State for India—					
A(1)—Payments to His Majesty's Exchequer towards expenses of the department of Secretary of State for India (Voted)		..	..	..	.
A(2)—Other items	Voted	11,600	12,400	11,280	9,959
	Charged	*7,000*	*20,000*	*20,000*	*44,732*
A(3)—Loss or gain by exchange	Voted	.	..	..	−52
	Charged		..	.	*−232*
B—High Commissioner for India—					
B(1)—Salaries and expenses of High Commissioner's Department.	Voted	85,320	86,800	88,720	94,053
	Charged	..	..	..	..
B(2)—Other items	Voted	26,240	18,100	33,560	17,368
	Charged	*5,09,320*	*4,90,500*	*4,93,920*	*5,53,059*
B(3)—Loss or gain by exchange	Voted	..	..	..	−577
	Charged	..	..	..	*− 2,895*
Total—H		6,39,480	6,27,800	6,47,480	7,15,451
	Voted	1,23,160	1,17,300	1,33,560	1,20,751
	Charged	*5,16,320*	*5,10,500*	*5,13,920*	*5,94,700*
Lump provision for reorganisation of Establishments of Commissioners', District and Subdivisional offices	Voted	..	..	1,12,000	..
For rounding	Voted	−60	..	+40	..
	Charged	*−420*	..	*−120*	..
Total Grant No. 12		1,58,59,000	1,47,56,000	1,51,35,000	1,49,61,792
	Voted	1,19,29,000	1,09,81,000	1,14,08,000	1,13,87,103
	Charged	*39,30,000*	*37,75,000*	*37,27,000*	*35,94,689*

III—Detailed Account No. 25A(1) and (2).—Salary and Sumptuary allowance of the Governor.

	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs	Rs.	Rs.	Rs.
)—Salary of the Governor (*Charged*)	*1,20,000*	*1,20,000*	*1,20,000*	*1,20,000*
)—Sumptuary allowance of the Governor (*Charged*) ..	*25,000*	*25,000*	*25,000*	*25,000*

III—Detailed Account No. 25A(3).—Staff and Household of the Governor.

STAFF AND HOUSEHOLD OF THE GOVERNOR.					
Summary.					
) Military Secretary	*Charged*	*1,14,000*	*1,02,500*	*1,13,500*	*1,03,57*
) Surgeon	*Charged*	*25,500*	*29,300*	*27,000*	*12,012*
) Band	*Charged*	*66,000*	*53,000*	*49,500*	*45,296*
d) Bodyguard	*Charged*	*1,00,000*	*1,00,000*	*96,000*	*95,816*
) Maintenance of furnishings of official residences ..	*Charged*	*49,000*	*87,500*	*87,437*	*68,255*
For rounding ..	*Charged*	.	..	+63	..
Total	(*Charged*)	*3,54,500*	*3,72,300*	*3,73,500*	*3,24,954*

III—Detailed Account No. 25A(3).—Staff and Household of the Governor—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
				Rs.	Rs.	Rs.	Rs.
			(*a*) **Military Secretary** (*Charged*).				
A (3)-1—Pay of officers	1	1	Military Secretary	17,100	15,500	18,400	18,36
	5	5	Aide-de-Camp	42,300	35,000	41,800	37,63
			Total pay of officers ..	59,400	50,500	60,200	55,99
A (3)-2—Pay of establishment.	8	8	Clerks	17,000	16,200	17,000	15,014
	34	34	Servants	7,200	7,000	7,700	7,328
			Temporary establishment ..	400	400	400	398
			Total pay of establishment ..	24,600	23,600	25,100	23,340
A (3)-3—Allowances, honoraria, etc.			Travelling allowance	13,000	13,000	13,000	10,862
			Hill and Dacca allowances	3,300	3,200	3,300	2,829
			House-rent and other allowances ..	1,700	1,700	1,900	2,011
			Cost of passages granted under Superior Civil Services Rules, 1924 ..	..	..	..	
			Total allowances, honoraria, etc. ..	18,000	17,900	18,200	15,702
A (3)-4—Contingencies			Postage and telegram charges	1,900	1,900	1,900	1,875
			Inland transport charges of motor-cars ..	..	..	..	
			Purchase of books	..	..	..	2
			Office expenses and Miscellaneous ..	8,000	8,000	7,500	6,068
			Total contingencies ..	9,900	9,900	9,400	7,945
A (3)-5—Grants-in-aid, contributions, etc.			Contribution for passages of officers transferred to and from other Governments, Departments, etc.	1,800	600	600	600
			For rounding	+300	..	..	
			Total Military Secretary (*Charged*) ..	*1,14,000*	*1,02,500*	*1,13,500*	*1,03,577*

III—Detailed Account No. 25A(3).—Staff and Household of the Governor—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Surgeon to H. E. the Governor (*Charged*).				
A (3)-1—*Pay of officers.*	1	1	Surgeon ..	11,400	10,200	11,400	..
	1	1	Military Assistant Surgeon including staff allowance (550) ..	6,600	11,600	6,600	6,756
			Total pay of officers ..	18,000	21,800	18,000	6,756
A (3)-2—*Pay of establishment.*	1	1	Compounder (40—50)	600	600	600	600
	3	3	Servants (15-19) .. .	600	600	600	594
			Total pay of establishment ..	1,200	1,200	1,200	1,194
(3)-3—*Allowances, honoraria, etc.*			Travelling allowance	2,200	2,200	2,200	673
			Hill and Dacca allowances ..	400	400	400	335
			House-rent and other allowances ..	100	100	1,700	60
			Total allowances, honoraria, etc. ..	2,700	2,700	4,300	1,068
(3)-4—*Contingencies.*			Medicines and hospital requirements	2,500	2,500	2,500	2,499
			Office expenses and miscellaneous	500	500	500	495
			Total contingencies ..	3,000	3,000	3,000	2,994
(3)-5—*Grants-in-aid, contributions, etc.*			Contribution for passages ..	600	600	600	..
			For rounding ..	..		—100	..
			Total Surgeon to H. E. the Governor (*Charged*)	*25,500*	*29,300*	*27,000*	*12,012*
			(c) Band Establishment (*Charged*).				
B)-2—*Pay of establishment.*			Pay of establishment	66,000	53,000	49,500	45,294
			Allowances, honoraria				
			Contingencies				
			For rounding ..				
			Total Band Establishment (*Charged*)	*66,000*	*53,000*	*49,500*	*45,294*

III—Detailed Account No. 25A (3).—Staff and Household of the Governor—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(d) Bodyguard Establishment (*Charged*).				
A (3)-1—Pay of officers			Pay of officers	16,860	16,200	16,200	17,58
A (3)-2—Pay of establishment.			Pay of establishment ..	36,600	35,600	35,600	35,07
A (3)-3—Allowances, honoraria, etc.			Allowances	8,300	8,200	8,200	9,92
A (3)-4—Contingencies			Contingencies . ..	37,590	39,400	35,400	32,32
A (3)-5—Grants-in-aid, contributions, etc.			Contributions for passages ..	600	600	600	90
			For rounding	+50	..	..	..
			Total—Bodyguard Establishment (*Charged*).	*1,00,000*	*1,00,000*	*96,000*	*95,81*
			(e) Maintenance of furnishings of official residences (*Charged*).				
A(3)-4—Contingencies.			Furniture and carpets	12,400	12,400	12,400	13,00
			Curtains and covers	7,500	11,000	10,937	7,17
			Other equipments	14,100	14,100	14,100	24,08
			Renewal of furniture and carpets	15,000	50,000	50,000	23,00
			Other contingent charges ..	..	..	..	..
			Total ..	49,000	87,500	87,437	68,25
			Total—Maintenance of furnishings of official residences (*Charged*) ..	*49,000*	*87,500*	*87,437*	*68,25*

III—Detailed Account No. 25A (4)—Secretarial Staff of the Governor.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			DETAILS.				
			Secretarial staff of the Governor (*Charged*).				
(4)-1—*Pay of officers*	1	1	Secretary	24,800	29,500	24,200	23,200
	1	1	Assistant Secretary	15,600	10,700	10,500	8,600
			Total—Pay of officers ..	40,400	40,200	34,700	31,800
(4)-2—*Pay of establishment.*	11	11	Clerks (500 and less) .	34,000	31,500	34,000	22,095
	11	12	Servants (30 and less) ..	2,500	2,600	2,400	2,143
			Temporary establishment . ..	200	200	200	2,530
			Total— Pay of establishment ..	36,700	34,300	36,600	26,768
(4)-3—*Allowances, honoraria, etc.*			Travelling allowance ..	6,300	6,300	5,800	5,213
			Hill and Dacca allowances ..	4,000	4,000	4,000	2,425
			House-rent and other allowances ..	3,400	3,500	3,568	1,671
			Cost of passages granted under Superior Civil Services Rules, 1924	..	3,000	..	..
			Total—Allowances, honoraria, etc.	13,700	16,800	13,368	9,309

III—Detailed Account No. 25A(4)—Secretarial Staff of the Governor.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
				Rs.	Rs.	Rs.	Rs.
			DETAILS.				
			Secretarial staff of the Governor (*Charged*).				
A(4)-4—Contingencies			Postage and telegram charges ..	6,700	6,700	4,500	4,980
			Subscription to the Indian News Agency telegrams	2,000	2,000	2,000	2,098
			Purchase of books	..	..	..	..
			Office expenses and miscellaneous	3,500	4,000	4,000	2,414
			Total—Contingencies ..	12,200	12,700	10,500	9,472
			For rounding	..	..	—168	..
			Total—Secretarial staff of the Governor (*charged*)	*1,03,000*	*1,04,000*	*95,000*	77,349

III—Detailed Account No. 25A(5)—Expenditure from Contract Allowance.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
Charged.	Rs.	Rs.	Rs.	Rs.
Motor-car charges, including insurance				14,384
Other contingent charges, including wages and liveries of household and other servants				85,632
Total (*Charged*) ..	*1,00,000*	*1,00,000*	*1,00,000*	*1,00,016*

III—Detailed Account No. 25A—Tour Expenses.

Heads of expenditure.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A(6)—Tour expenses. (*Charged*).				
(*a*) *Land Tour.*				
intenance and repairs of camp equipment and pay of tentpitchers and camp menials				3,469
ilway freight on tents, heavy goods, horses, etc., in connection with tours				13,570
rriage of goods and cost of special trains for carriage and heavy goods and stable between Government Houses				4,037
serve accommodation for members of the Governor's family				..
ecial trains and haulage of his saloon carriage				31,484
rt and coolie hire on tour				2,210
rt and coolie hire during transfer between Government Houses				3,181
ddle, horses and carriage on tour				4,147
yments and presents for services rendered on tour				7,780
ilway fare and carriage of household while on tour				4,024
ilway fare and carriage of household while in transit between Government Houses				3,639
rchase and upkeep of motor-cars and motor-lorries				4,987
scellaneous				..
Total—Land Tour	**90,000**	**90,000**	**90,000**	**82,528**
(*b*) *River Tour.*				
) Establishment (permanent)	8,300			
i) Stores	5,500			
iii) Coal	500			
iv) Contingencies including haulage	15,500			
v) Mooring hire	1,700			
vi) Harbour Master's fees	500			
vii) Annual repairs	10,000			
Total—River Tour	**42,000**			
Total—Tour expenses (*Charged*)	*1,32,000*			

III—Detailed Account No. 25A(8).—Ministers.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939 40.	Revised Estimate, 1938-89.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
A(8)-1—Pay of officers.			Voted ..	..	..	..	16,00
	12	12	Ministers .. *Charged*..	*3,66,000*	*3,33,000*	*3,36,000*	*2,96,00*
	1	1	Other Gazetted Officer (Voted) ..	10,000	6,500	9,840	..
			Total—Pay of officers ..	3,76,000	3,39,500	3,45,840	3,12,00
			Voted ..	10,000	6,500	9,840	16,0
			Charged..	*3,66,000*	*3,33,000*	*3,36,000*	*2,96,0*
A(8)-2—Pay of establishment.	12	12	Temporary establishment ..	5,500	5,000	2,952	5
	52	52	Servants	9,700	9,000	9,000	8,7
			Total—Pay of establishment (Voted)	15,200	14,000	11,952	9,2
A(8)-3—Allowances, honoraria, etc.			Travelling allowance .. Voted ..	7,000	7,000	7,500	7,1
			Charged..	*60,000*	*60,000*	*60,000*	*44,6*
			Hill allowance	1,000	900	1,100	9
			House-rent and other allowances ..	650	500	448	3
			Total—Allowances, honoraria, etc.	68,650	68,400	69,048	53,1
			Voted ..	8,650	8,400	9,048	8,5
			Charged..	*60,000*	*60,000*	*60,000*	*44,6*
A(8)-4—Contingencies.			Hill journey charges	..	..	20	2,0
			Purchase of books, etc. ..	2,500	2,200	2,500	..
			Office expenses and miscellaneous	21,600	21,600	23,200	20,7
			Total—Contingencies ..	24,100	23,800	25,720	22,7
			For rounding .. Voted ..	+50	..	+440	..
			Charged..	..	..	..	..
			Total Ministers	**4,94,000**	**4,45,700**	**4,53,000**	**3,97,**
			Voted ..	**58,000**	**52,700**	**57,000**	**56,**
			Charged ..	*4,26,000*	*3,93,000*	*3,96,000*	*3,40,*

III—Detailed Account No. 25B(1).—Provincial Legislative Assembly.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
				Rs.	Rs.	Rs	Rs.
			Provincial Legislative Assembly.				
B(1)-1—*Pay of officers.*	2	2	Speaker and Deputy Speaker (Voted)	27,000	27,000	27,000	23,717
	237	237	Members (Voted) ..	4,27,000	4,25,000	4,28,000	3,67,300
	4	4	Other gazetted officers (Voted) .. (Secretary—Rs. 1,000—50/2—1,500. First Assistant Secretary—Rs. 275—850 *plus* S. P. Rs. 100 or Rs. 500—50/2—850. Second Assistant Secretary—Rs. 350—25/2—500—50/2—650. Registrar—Rs. 250 25/2—525.)	33,600	33,600	29,000	13,186
			Officer on special duty (Voted) ..	..			6,163
			Total—Pay of officers ..	4,87,600	4,85,600	4,84,000	4,10,366
B(1)-2—*Pay of establishment.*	42	50	Council reporters, watch and ward, caretaker and clerks.	50,640	46,500	52,000	32,365
	35	39	Servants .. .	7,500	7,300	8,000	4,723
			Leave salaries	.			..
			Temporary establishment ..	900	600	2,000	580
			Total—Pay of establishment ..	59,040	54,400	62,000	37,668
B(1)-3—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted	2,75,000	2,50,000	5,00,000	2,31,708
			House-rent and other allowances ..	900	900	900	610
			Hill allowance . ..	600	600	900	196
			Total—Allowances, honoraria, etc.	2,76,500	2,51,500	5,01,800	2,32,514
B(1)-4—*Contingencies.*			Postage and telegram charges ..	2,500	2,500	2,500	2,800
			Rent, rates and taxes .	1,200	1,200	1,200	1,068
			Purchase of books, etc. ..	2,500	7,500	7,500	1,625
			Office expenses and Miscellaneous..	31,000	38,000	28,202	38,310
			Total—Contingencies .	37,200	49,200	39,402	43,803
			For rounding—				
			Voted	−340		−202	..
			Charged	..		..	..
			Total—Provincial Legislative Assembly.	**8,00,000**	**8,40,700**	**10,87,000**	**7,24,351**

III—Detailed Account No. 25B(2)—Provincial Legislative Council.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Provincial Legislative Council.				
B(2)-1—Pay of officers	2	2	President and Deputy President (Voted).	27,000	20,000	26,000	17,8
	62	64	Members (Voted)	1,15,200	1,09,000	1,11,600	90,0
	2	3	Other gazetted officers (Voted) .. (Secretary—Rs. 1,000—50/2—1,500. Assistant Secretary—Rs. 500—50/2—850. Registrar—Rs. 250—525.)	25,600	27,200	26,000	12,2
			Total Pay of officers ..	1,67,800	1,56,200	1,63,600	1,20,08
B(2)-2—Pay of establishment.	16	18	Clerks and watch and ward ..	15,340	13,800	10,000	1,97
	15	15	Servants	2,900	2,700	3,000	38
			Temporary establishment ..	300	300	300	5,63
			Total—Pay of establishment (Voted)	18,540	16,800	13,300	7,98
B(2)-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	65,000	63,000	63,000	38,96
			Charged	..	..	..	
			House-rent and other allowances—				
			Voted	400	400	600	16
			Charged	..	..	..	
			Hill allowance	200	200	500	4
			Total—Allowances, honoraria, etc. ..	65,600	63,600	64,100	39,17
B(2)-4—Contingencies	..		Postage and telegram charges ..	1,000	1,000	600	15
			Rent, rates and taxes	..	..	..	..
			Purchase of books, etc. ..	500	700	500	..
			Office expenses and miscellaneous ..	4,100	5,400	2,500	7,72
			Total—Contingencies ..	5,600	7,100	3,600	7,87
			For rounding—				
			Voted	+460	..	+400	..
			Charged	..	..	..	..
			Total—Provincial Legislative Council	**2,58,000**	**2,43,700**	**2,45,000**	**1,75,11**
			Voted ..	**2,58,000**	**2,43,700**	**2,45,000**	**1,75,11**
			Charged	..	..	..	..

III—Detailed Account No. 25C(1).—Civil Secretariat.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
C (1) Civil Secretariat.		Rs	Rs.	Rs	Rs.
Summary					
y of officers and establishment—					
Home and Judicial Departments .. .	Voted	3,41,800	3,46,600	3,49,800	3,56,854
	Charged	*1,26,500*	*1,45,600*	*1,74,600*	*1,72,527*
Finance Department	Voted	2,90,800	2,65,800	2,56,400	2,37,548
	Charged	*78,000*	*1,13,500*	*79,200*	*99,546*
Communications and Works and Commerce and Labour Departments.	Voted ..	.	..		45,880
	Charged ..	..	.		*64,623*
Department of Public Health and Local Self-Government.	Voted ..	1,20,700	1,22,400	1,16,900	1,05,812
	Charged	*33,000*	*33,000*	*33,000*	*33,000*
Revenue and Forest-Excise Department ..	Voted .	1,23,800	1,31,500	1,14,200	1,26,134
	Charged ..	*33,000*	*38,800*	*41,300*	*39,411*
Department of Agriculture and Industries and Co-operative Credit and Rural Indebtedness.	Voted				64,935
	Charged .				*55,600*
Department of Agriculture and Industries	Voted	58,000	75,000	59,800	..
	Charged	*44,900*	*66,800*	*72,800*	..
Department of Co-operative Credit and Rural Indebtedness.	Voted	18,000	20,800	38,600	..
	Charged	*25,000*	*21,900*	*21,800*	..
Education Department	Voted ..	63,700	62,700	65,000	62,834
	Charged ..	*33,000*	*33,000*	*33,000*	*33,000*
Allowances, honoraria, etc., and contingencies ..	Voted ..	1,04,900	1,21,000	1,05,700	1,09,841
	Charged .	*28,400*	*34,000*	*32,500*	*28,771*
	Total	15,53,500	16,32,400	15,94,000	16,36,316
	Voted ..	11,51,700	11,45,800	11,05,800	11,09,838
	Charged ..	*4,01,800*	*4,86,600*	*4,88,200*	*5,26,478*

III—Detailed Account No. 25C(1).—Civil Secretariat.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
		Rs.	Rs.	Rs.	Rs
C (1) Civil Secretariat.					
Summary.					
Pay of officers, establishment, allowances and contingencies—					
Publicity Department	Voted	1,01,000	44,000	..	..
Department of Rural Reconstruction	Voted ..	14,000	.	..	.
	Charged ..	*43,000*	..	..	
Department of Commerce and Labour	Voted ..	96,700	81,500	70,900	.
	Charged	*51,300*	*31,800*	*45,900*	..
Department of Communication and Works (Communication and Buildings).	Voted ..	1,29,000	1,29,600	1,28,400	..
	Charged	*34,500*	*34,000*	*35,300*	..
Department of Communication and Works (Irrigation)	Voted ..	43,000	40,100	42,300	..
	Charged	..	..	..	..
Legislative Department	Voted ..	52,900	51,000	61,200	53,011
	Charged ..	*33,500*	*31,600*	*30,400*	39,789
Translator's Department (Voted)		45,000	44,000	45,000	43,462
C(1)-5—**Ambulance Aeroplane charges (Voted)**		4,000	4,000	5,000	5,247
C(1)-7—**Rural Development Commissioner** ..	Voted ..	.	3,000	2,500	21,674
	Charged ..	..	..	.	*2,807*
Librarian's Department (Voted)		21,000	20,000	21,500	18,978
Establishment charges payable to other Governments, Departments, etc. (Voted)		12,500	4,000	2,200	3,967
C(1)-9—Deduct—**Recoveries from the Central Government on account of share cost of the Bengal Secretariat.**	Voted ..	4,000	8,000	11,000	- 8,731
	Charged ..	..	*3,000*	*3,000*	- *2,900*
C(1)-10—**Expenses out of the grant from Central Government for economic development and improvement of rural areas—**					
(*i*) **wireless transmission in Midnapore District (1st grant, scheme No. 5).**			..	..	..
(*ii*) **Propaganda work in other districts (1st grant, scheme No. 4).**			..	..	..
For rounding	Voted ..	..	..	..	.
	Charged ..	..	..	..	..
Total Civil Secretariat		**22,30,000**	**21,40,000**	**20,70,000**	**18,13,619**
	Voted ..	**16,66,000**	**15,59,000**	**14,73,800**	**12,47,458**
	Charged	*5,64,100*	*5,81,000*	*5,96,800*	*5,66,171*

III—Detailed Account No. 25C(1).—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Home and Judicial Departments.				
1—*Pay of officers*	1	1	Secretary (*Charged*)	*45,000*	*44,300*	*45,000*	*45,000*
			Other gazetted officers—				
	2	3	Voted	31,200	31,800	19,000	19,930
	4	3	*Charged*	*58,000*	*58,000*	*80,600*	*85,972*
			Officers on special duty—				
			Voted	6,400	10,800	17,800	8,700
			Charged .. .	*23,500*	*43,300*	*49,000*	*41,555*
			Total Pay of officers	1,64,100	1,88,200	2,11,400	2,01,157
			Voted	37,600	42,600	36,800	28,630
			Charged .. .	*1,26,500*	*1,45,600*	*1,74,600*	*1,72,527*
2—*Pay of establishment.*	150	179	Clerks (600 and less)	2,55,590	2,42,000	2,37,000	2,36,565
	41	42	Servants (32 and less) . ..	9,220	9,000	9,240	8,819
			Temporary establishment ..	39,320	53,000	66,760	82,840
			Total—Pay of establishment (Voted)	3,04,130	3,04,000	3,13,000	3,28,224
			For rounding—				
			Voted	+70	..	..	..
			Charged	..			..
			Total—Home and Judicial Departments.	**4,68,300**	**4,92,200**	**5,24,400**	**5,29,381**
			Voted ..	**3,41,800**	**3,46,800**	**3,49,800**	**3,56,854**
			Charged ..	*1,26,500*	*1,45,600*	*1,74,600*	*1,72,527*

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Finance Department.				
O(1)-1—Pay of officers	1	1	Secretary (*Charged*)	*33,000*	*35,500*	*33,000*	33,0
			Other gazetted officers—				
	2	4	Voted	35,700	30,400	19,200	20,1
	2	2	*Charged*	*38,000*	*35,000*	*36,200*	35,8
			Officers on special duty—				
			Voted	600	4,300	..	..
			Charged	*7,000*	*43,000*	*10,000*	30,67
			Total—Pay of officers ..	1,14,300	1,48,200	98,400	1,19,71
			Voted ..	36,300	34,700	19,200	20,17
			Charged ..	*78,000*	*1,13,500*	*79,200*	99,54
O(1)-2—Pay of establishment.	117	125	Clerks (600 and less)	2,42,000	2,17,000	2,25,520	1,99,16
	24	24	Servants (32 and less) ..	6,800	6,600	6,500	5,93
			Temporary establishment ..	5,700	7,500	5,160	12,27
			Total—Pay of establishment (Voted)	2,54,500	2,31,100	2,37,180	2,17,37
			For rounding—				
			Voted	..		+20	
			Charged	..	.	..	.
			Total—Finance Department ..	**3,68,800**	**3,79,300**	**3,35,600**	**3,37,01**
			Voted ..	**2,90,800**	**2,65,800**	**2,56,400**	**2,37,54**
			Charged ..	*78,000*	*1,13,500*	*79,200*	*99,54*
			Communication and Works and Commerce and Labour Departments.				
O(1)-1—Pay of officers			Secretary (*Charged*)				*30,25*
			Labour Commissioner (*Charged*) ..				..
			Other gazetted officers—				
			Voted				944
			Charged				*32,084*
			Officers on special duty—				
			Voted				..
			Charged .. .				*2,289*
			Total—Pay of officers				65,567
			Voted ..				944
			Charged ..				64,623
			Deduct—Amount recoverable from Irrigation Department on account of 1/5th of the salary of the Secretary, Communication and Works (*Charged*).				..
			Net—Total Pay of Officers— Voted ..				944
			Charged ..				64,623

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Communications and Works and Commerce and Labour Departments.				
(1)-2—*Pay of establishment.*			Clerks (600 and less) . .				43,416
			Servants (32 and less) . .				1,492
			Temporary establishment . .				28
			Total—Pay of establishment (Voted)				44,936
			For rounding—				
			Voted . .				
			Charged . .				
			Total—Communications and Works and Commerce and Labour Departments.				1,10,503
			Voted				**45,880**
			Charged . .				*64,623*
			Department of Public Health and Local Self-Government.				
(1)-1—*Pay of officers*	1	1	Secretary—				
			Charged	*33,000*	*33,000*	*33,000*	*33,000*
	3	3	Other gazetted officers (Voted) . .	39,400	39,000	36,600	28,487
			Total—Pay of officers	72,400	72,000	69,600	61,487
			Voted .	39,400	39,000	36,600	28,487
			Charged . .	*33,000*	*33,000*	*33,000*	*33,000*
(1) 2—*Pay of establishment.*	45	45	Clerks (500 and less) .	69,000	68,000	71,000	68,959
	13	13	Servants (32 and less) . .	3,000	2,900	2,900	2,840
			Temporary establishment . .	9,300	12,500	6,400	5,526
			Total— Pay of establishment . .	81,300	83,400	80,300	77,325
			For rounding—			..	..
			Voted				..
			Charged .	..			
			Total—Department of Public Health and Local Self-Government.	1,53,700	1,55,400	1,49,900	1,38,812
			Voted	1,20,700	1,22,400	1,16,900	1,05,812
			Charged . .	*33,000*	*33,000*	*33,000*	*33,000*

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actual 1937-38
				Rs.	Rs.	Rs.	Rs.
			Revenue and Forest-Excise Departments.				
C(1)-1—Pay of officers	1	1	Secretary (*charged*)	*33,000*	*33,100*	*33,000*	*33,64*
	1	2	Other gazetted officer (voted) ..	18,000	17,200	9,700	0, 89
			Officer on special duty—				
			Voted	..	3,700	..	9,75.
			Charged	..	*5,700*	*8,300*	*5,76*
			Total—Pay of officers ..	51,000	59,700	51,000	59,057
			Voted	18,000	20,900	9,700	19,646
			Charged	*33,000*	*38,800*	*41,300*	*39,411*
C(1)-2—Pay of establishment.	57	57	Clerks (600 and less)	1,00,000	1,00,000	99,000	98,085
	16	16	Servants (32 and less) ..	4,300	4,200	4,000	3,976
			Temporary establishment ..	1,500	6,400	1,500	4,427
			Total—Pay of establishment ..	1,05,800	1,10,600	1,04,500	1,06,488
			For rounding—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Total—Revenue and Forest-Excise Departments.	**1,56,800**	**1,70,300**	**1,55,500**	**1,65,545**
			Voted ..	**1,23,800**	**1,31,500**	**1,14,200**	**1,26,134**
			Charged	*33,000*	*38,800*	*41,300*	*39,411*

III—Detailed Account No. 25(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals. 1937-38
				Rs.	Rs.	Rs	Rs.
			Departments of Agriculture and Industries and Co-operative Credit and Rural Indebtedness.				
(*I*)-1—*Pay of officers*			Secretary (*charged*)			..	*33,000*
			Other gazetted officers—				
			Voted				7,792
			Charged			..	*22,600*
			Officers on special duty—				
			Voted				4,200
			Charged			..	..
			Total—Pay of officers ..			..	67,592
			Voted				11,992
			Charged			..	*55,600*
(*I*)-2—*Pay of establishment.*			Clerks (500 and less)				49,366
			Servants (32 and less)				2,210
			Temporary establishment ..				1,367
			Total—Pay of establishment ..				52,943
			For rounding—				
			Voted				..
			Charged			..	..
			Total—Departments of Agriculture and Industries and Co-operative Credit and Rural Indebtedness.			..	**1,20,535**
			Voted			..	**64,935**
			Charged			..	*55,600*

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
				Rs.	Rs.	Rs.	Rs.
			Department of Agriculture and Industries.				
C(1)-1—Pay of officers	1	1	Secretary (*charged*)	*33,000*	*33,000*	*33,000*	..
			Other gazetted officers—				
	1	1	Voted	8,400	8,300	8,200	..
	1	..	*Charged*	..	*2,000*	*2,000*	..
			Officers on special duty—				
			Voted	1,200	2,900	3,000	..
			Charged	*11,850*	*31,800*	*37,800*	.
			Total—Pay of officers ..	54,450	78,000	84,000	.
			Voted ..	9,600	11,200	11,200	.
			Charged .. .	*44,850*	*66,800*	*72,800*	.
C(1)-2—Pay of establishment.	28	24	Clerks (500 and less)	38,000	49,400	35,000	
	11	9	Servants (32 and less) .	1,800	2,400	1,900	
			Temporary establishment ..	8,398	12,000	11,660	.
			Total—Pay of establishment ..	48,198	63,800	48,560	.
			For rounding—				
			Voted	+202	..	+40	..
			Charged	*+50*	..	..	..
			Total—Department of Agriculture and Industries	**1,02,900**	**1,41,800**	**1,32,600**	..
			Voted	**58,000**	**75,000**	**59,800**	..
			Charged	*44,900*	*66,800*	*72,800*	..

III—Detailed Account No. 25C (1)—Civil Secretariat—*contd.*

mber.	1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		Department of Co-operative Credit and Rural Indebtedness.				
		C (1)-1—Pay of officers.				
	2	Other Gazetted officers .. .. Voted ..	9,600	800	8,800	..
		Charged	*25,000*	*21,900*	*21,800*	..
		Total Pay of officers	34,600	22,700	30,600	..
		Voted ..	9,600	800	8,800	..
		Charged	*25,000*	*21,900*	*21,800*	..
		C (1)-2—Pay of establishment.				
	5	Clerks (40 to 600)	12,000	..	12,000	..
	2	Servants (15 to 32)	500	..	500	..
		porary establishment	26,000	20,000	16,700	..
		Total Pay of establishment	38,500	20,000	29,200	..
		For rounding .. Voted ..	– 100	..	..	..
		Charged		..	..	..
		l Department of Co-operative Credit and Rural Indebtedness ..	73,000	42,700	59,800	..
		Voted ..	48,000	20,800	38,000	..
		Charged	*25,000*	*21,900*	*21,800*	..

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Education Department.				
C(1)-1—Pay of officers	1	1	Secretary (*charged*)	*33,000*	*33,000*	*33,000*	*33,0*
	1	1	Other gazetted officers—				
			Voted . ..	7,600	8,300	9,340	9,32
			Charged	..	..	..	..
			Officers on special duty—				
			Voted	..		..	..
			Charged	..		..	..
			Total—Pay of officers ..	40,600	41,300	42,340	42,32
			Voted .. .	7,600	8,300	9,340	9,32
			Charged . ..	*33,000*	*33,000*	*33,000*	*33,00*
C(1)-2—Pay of establishment.	36	38	Clerks (500 and less)	53,000	51,400	52,000	50,77
	12	12	Servants (32 and less)	2,800	2,600	2,800	2,59
			Temporary establishment ..	300	400	300	14
			Total—Pay of establishment (voted)	56,100	54,400	55,100	53,51
			For rounding—				
			Voted	..	..	+60	..
			Charged	..	..	..	..
			Total—Education Department ..	**96,700**	**95,700**	**98,000**	**95,83**
			Voted	**63,700**	**62,700**	**65,000**	**62,83**
			Charged	*33,000*	*33,000*	*33,000*	*33,00*

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
-*Allowances, aria, etc.*			Travelling allowance—				
			Voted	29,750	40,500	32,800	29,216
			Charged .. .	*9,000*	*15,000*	*14,300*	*9,664*
			Hill allowance	15,000	14,800	14,800	12,540
			House-rent and other allowances—				
			Voted	2,067	3,000	2,720	1,922
			Charged . ..	*11,375*	*11,000*	*10,000*	*9,918*
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) . ..	*8,000*	*8,000*	*8,000*	*9,189*
			For rounding—				
			Voted .	- 17		+ 180	..
			Charged . .	+ 25		+ 200	..
			Total . .	**76,100**	**92,300**	**83,000**	**72,449**
			Voted . .	**47,700**	**58,300**	**50,500**	**43,678**
			Charged .	*28,400*	*34,000*	*32,500*	*28,771*
—*Contingencies*			Hill journey charges . ..	200	200	200	152
			Postage and telegram charges .	..	..	..	..
			Purchase of books and periodicals	2,500	2,500	2,500	3,550
			Rent, rates and taxes ..	600	600	600	497
			Office expenses and miscellaneous	52,750	55,000	49,500	60,765
			Secretariat Library ..	1,100	1,300	1,300	1,199
			Expenses out of the grant from Central Government for economic development and improvement of rural areas—				
			(*i*) Propaganda work in the districts—voted (1st grant—scheme No. 4) . ..	..	350	.	..
			(*ii*) Wireless transmission in Midnapore—voted (1st grant—scheme No. 5) ..	..	2,080	1,100	..
			Expenses from Provincial Revenues for wireless transmission in Midnapore (voted) .. .	..	670	..	..
			Total Contingencies	57,150	62,700	55,200	66,163
			C (1)—10 (i)—Expenses out of the grant from Central Government for economic development and improvement of rural areas—Wireless transmission in Midnapur—voted (1st grant scheme No. 5).				
			C (1)—10 (ii)—Expenses out of the grant from Central Government for economic development and improvement of rural areas—Propaganda work in the districts (voted)—(1st grant scheme No. 4.)				
			For rounding (voted) ..	+ 50	..	..	..
			Total	57,200	62,700	55,200	66,163

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
			C-(1) Civil Secretariat—*contd.*	Rs.	Rs.	Rs.	Rs
			Publicity Department.				
C(1)-1—Pay of officers	2	3	Other gazetted officers (voted) ..	16,800	7,800	.	.
			Officers on special duty— Voted . ..				
			Charged ..	..	.		
			Total—Pay of officers ..	16,800	7,800	..	..
C(1)-2—Pay of establishment			Clerks .. .				
			Servants .. .	.			
			Temporary establishment .	21,540	14,100		
			Total—Pay of establishment (voted)	21,540	14,100		..
C(1)-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted .	3,200	1,700		
			Charged .				
			Hill allowance . ..	.			
			House-rent and other allowances—				
			Voted .	.			.
			Charged ..				
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) .. .	..	..	..	
			Total Allowances, honoraria, etc.	3,200	1,700		.
C(1)-5—Contingencies			Postage and other telegram charges	..			
			Purchase of books and periodicals			.	
			Rent, rates and taxes .. .	..	.	.	
			Office expenses and miscellaneous	29,900	20,400	.	
			Total contingencies	29,900	20,400	.	..
			Grants-in-aid, Contribut on, etc. (voted)	30,000	..		..
			For rounding { Voted .	—440	..		..
			For rounding { *Charged* ..		..	.	.
			Total—Publicity Department	1,01,000	44,000	..	..
			Voted ..	1,01,000	44,000		..
			Charged	..	..		..

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

er. 1939-40.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	C (1) CIVIL SECRETARIAT—*contd.*		Rs	Rs	Rs	Rs.
	Department of Commerce and Labour.					
	C-1(1)—Pay of officers.					
6	Other gazetted officers	Voted	29,000	17,500	15,200	
		Charged	*46,000*	*27,000*	*25,000*	..
1	Labour Commissioner (*Charged*)				*18,900*	.
	Officer on Special duty	Voted	..	..		.
		Charged				..
	Total Pay of officers		75,000	44,500	59,100	..
		Voted	29,000	17,500	15,200	..
		Charged	*46,000*	*27,000*	*43,900*	..
	C-1(2)—Pay of establishment					
29	Clerks (40 to 600)		51,800	50,000	46,000	..
14	Servants (15 to 32)		2,500	2,000	1,800	..
	Temporary establishment		700	700		..
	Total pay of establishment		55,000	52,700	47,800	..
	C-1(3)—Allowances, honoraria, etc					
	olling allowance	Voted	1,500	1,500	1,500	..
		Charged	*2,500*	*2,500*	*1,000*	.
	allowance		800	500	500	..
	e-rent and other allowances	Voted	400	300	300	
		Charged	*1,200*	*100*	*1,000*	..
	of passages granted under the Superior Civil Services Rules, 1924 *harged*)		*1,900*	*1,900*		..
	Total Allowances, honoraria, etc.		8,300	7,100	4,300	..
		Voted	2,700	2,300	2,300	..
		Charged	*5,600*	*4,800*	*2,000*	..
	C-1(5)—Contingencies					
	courney charges			..	100	.
	age and telegram charges					.
	hase of books and periodicals		1,500	1,500	1,500	
	s, rates and taxes		3,000	2,500		
	e expenses and miscellaneous		5,500	5,000	4,000	.
	Total Contingencies		10,000	9,000	5,600	..
	For rounding (*Charged*)		*300*	.	.	..
	l Department of Commerce and Labour		1,48,000	1,13,300	1,16,800	..
		Voted	96,700	81,500	70,900	..
		Charged	*51,300*	*31,800*	*45,900*	.

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

Number. 1938-39.	Number. 1939-40.	Heads of expenditure.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38
			Rs.	Rs.	Rs.	Rs
		C-(1)—CIVIL SECRETARIAT.				
		Department of Rural Reconstruction.				
		C-1(1)—Pay of Officers.				
	1	Director of Rural Reconstruction (*charged*) ..	*26,800*	.	..	
	1	Assistant Director of Rural Reconstruction (*charged*) ..	*11,800*			
	1	Other Gazetted officers (voted)	6,000		..	.
		Total pay of officers .	44,600			
		Voted ..	6,000			
		Charged	*38,600*		.	
		C—1 (2)—Pay of establishment.				
		Temporary establishment	6,600		.	..
		C-1 (3)—Allowances, honoraria.				
		Travelling allowance—				
		Voted . .	800		..	
		Charged	*4,600*	.	.	
		House-rent and other allowances . .	120		.	.
		Total allowances, honoraria .. .	5,520	.	..	..
		Voted ..	920		..	
		Charged	*4,600*		.	
		C-1(5)—Contingencies.				
		Office expenses and miscellaneous	850	..	..	..
		For rounding—				
		Voted .	−370	..	..	
		Charged	*−200*	.	..	.
		Total—Department of Rural Reconstruction .. .	57,000	..	..	
		Voted ..	14,000	..	..	..
		Charged	*43,000*	..	..	..

III.—Detailed Account No. 25C (1)—Civil Secretariat—*contd.*

			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	CIVIL SECRETARIAT—*contd.*		Rs.	Rs.	Rs.	Rs.
	partment of Communications and Works Communications and Buildings).					
	r.					
	C-1(1)—Pay of officers.					
1	Secretary (*Charged*)		*33,000*	*33,000*	*33,000*	..
1	Other gazetted officers (voted)		11,400	10,900	10,900	..
	Officers on special duty	Voted	..	..	..	..
		Charged	..	..	..	..
	Total—Pay of officers		44,400	43,900	43,900	..
		Voted	11,400	10,900	10,900	..
		Charged	*33,000*	*33,000*	*33,000*	..
	C-1(2)—Pay of establishment.					
53	Clerks		83,200	82,600	81,600	..
14	Servants		2,900	2,800	2,900	..
	Temporary establishment	..	6,500	6,500	5,950	..
	Total—Pay of establishment		92,600	91,900	90,450	..
	C-1(3)—Allowances, honoraria, etc					
	lling allowance	Voted	1,000	1,000	1,000	..
		Charged	*500*	*500*	*1,000*	..
	llowance	..	1,000	600	1,000	..
		Voted		200		
	o rent and other allowances	*Charged*	*1,000*	*500*	*1,300*	..
	of passage granted under Superior Civil Services Rules, 1924 *harged)*		..	..		..
	Total—Allowances, honoraria, etc.		3,500	2,800	4,300	..
		Voted	2,000	1,800	2,000	..
		Charged	*1,500*	*1,000*	*2,300*	..
	C-1(5)—Contingencies.					
	journey charges	..				
	age and telegram charges					
	hase of books and periodicals					
	t, rates and taxes	..				
	e expenses and miscellaneous	..				
	Total—Contingencies	..	23,000	25,000	25,000	..
	For rounding (voted)		..	..	+50	..
	al—Department of Communications and Works (Communications nd Buildings)	..	1,63,500	1,63,600	1,63,700	..
		Voted	1,29,000	1,29,600	1,28,400	..
		Charged	*34,500*	*34,000*	*35,300*	..

III.—Detailed Account No. 25C (1)—Civil Secretariat—*contd.*

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		CIVIL SECRETARIAT—*contd.*				
		Department of Communications and Works (Irrigation).				
		C-1(1)—Pay of officers.				
1	1	Other gazetted officers (voted)	9,600	9,500	10,050	..
		Officers on special duty .. { Voted ..	..	..	..	..
		{ *Charged*	..	..	..	..
		Total—Pay of officers	9,600	9,500	10,050	..
		Voted ..	9,600	9,500	10,050	..
		Charged	..	..	..	..
		C-1(2)—Pay of establishment.				
17	17	Clerks	25,300	24,300	24,100	.
6	6	Servants	1,400	1,400	1,350	..
		Temporary establishment	..	..	..	..
		Total—Pay of establishment . .	26,700	25,700	25,450	..
		C-1(3)—Allowances, honoraria, etc.				
		Travelling allowance	300	400	350	..
		Hill allowance	500	500	500	.
		House-rent and other allowances	..	..	..	..
		Total—Allowances, honoraria, etc.	800	900	850	..
		C-1(4)—Contingencies.				
		Hill journey charges	100	100	100	..
		Postage and telegram charges	..	30	30	..
		Purchase of books and periodicals	100	50	50	..
		Rents, rates and taxes	4,500	2,560	4,510	..
		Office expenses and miscellaneous	1,200	1,260	1,260	
		Total—Contingencies ..	5,900	4,000	5,950	..
		For rounding (voted)	..	..	..	
		Total—Department of Communications and Works (Irrigation) ..	**43,000**	**40,100**	**42,300**	..
		Voted ..	43,000	40,100	42,300	..
		Charged	..	..	..	

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Legislative Department				
Pay of officers	1	1	Secretary (*Charged*)	*20,400*	*23,000*	*24,400*	*24,442*
	1	1	Officers on special duty— Voted	..	..	..	..
			Charged	*9,000*	*4,500*	*2,000*	*13,324*
	3	3	Other gazetted officers (voted) ..	26,000	24,300	32,000	28,075
			Total— Pay of officers ..	55,400	51,800	58,400	65,841
Pay of establishment.	10	13	Clerks (600 and less)	16,400	14,500	16,052	12,555
	12	12	Servants (32 and less) ..	2,600	2,500	2,700	2,522
			Temporary establishment ..	400	2,600	3,500	3,155
			Total—Pay of establishment (voted)	19,400	19,600	22,252	18,232
Allowances, ira, etc.			Travelling allowance—				
			Voted	1,000	1,000	700	640
			Charged	*700*	*700*	*400*	*698*
			Hill allowance	800	600	800	651
			House-rent and other allowances—				
			Voted	200	400	100	130
			Charged	*1,700*	*1,200*	*1,400*	*957*
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*).	*1,700*	*2,200*	*2,200*	*368*
			Total Allowances, honoraria, etc.	6,100	6,100	5,600	3,444
Contingencies			Postage and telegram charges ..	500	500	300	900
			Purchase of books and periodicals	3,500	3,000	3,500	2,535
			Rent, rates and taxes ..	..	..	..	..
			Office expenses and miscellaneous	1,500	1,600	1,600	1,848
			Total contingencies	5,500	5,100	5,400	5,283
			For rounding { Voted ..	..	..	- 52	..
			For rounding { *Charged*	.	..	..	..
			Total—Legislative Department	**86,400**	**82,600**	**91,600**	**92,800**
			Voted ..	**52,900**	**51,000**	**61,200**	**53,011**
			Charged	*33,500*	*31,600*	*30,400*	*39,789*

III—Detailed Account No. 25C(1).—Civil Secretariat—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38.
				Rs.	Rs.	Rs.	Rs
			Translator's Department.				
C(1)-1—Pay of officers.	1	1	Translator	12,000	12,000	12,000	12,6
			Leave salaries	600	..	600	..
			Total pay of officers	12,600	12,000	12,600	12,6
C(1)-2—Pay of establishment.	17	17	Clerks (300 and less)	29,100	29,400	29,400	27,8
	6	6	Servants (21 and less) ..	1,300	1,300	1,300	1,3
			Temporary establishment ..	700	700	700	71
			Total pay of establishment ..	31,100	31,400	31,400	29,92
C(1)-3—Allowances, honoraria, etc.			Travelling allowance	..	..	100	..
			House-rent and other allowances	200	200	200	6
			Total allowances, honoraria, etc.	200	200	300	6
C(1)-4—Contract contingencies.			Contract contingencies ..	200	200	200	16
C (1)-5—Other contingencies.			Other contingent charges ..	600	200	300	62
			For rounding ..	+300	..	+200	..
			Total ..	**45,000**	**44,000**	**45,000**	43,45
			Ambulance Aeroplane charges.				
			C(1)-5—Other contingencies (voted)	4,000	4,000	5,000	5,24
			For rounding ..		..	..	..
			Total ..	**4,000**	**4,000**	**5,000**	5,24
			C(1)-7—Rural Development Commissioner.				
Pay of officers ..			Pay of officers .. Voted ..		800	350	4,30
			.. *Charged*		..	..	2,80
Pay of establishment			Pay of establishment (voted) ..		2,100	2,000	16,18
Allowances, honoraria, etc.			Travelling allowance—				
			Voted		..	..	45
			Charged		..	..	..
			House-rent and other allowances—				
			Voted		50	6	95
			Charged		..	..	..
			Hill allowance (voted) ..		..	..	90
Contingencies ..			Other contingent charges (voted)		50	..	95
			For rounding .. Voted ..		..	+144	..
			.. *Charged*		..	..	..
			Total ..		**3,000**	**2,500**	24,48
			Voted ..		**3,000**	**2,500**	21,67
			Charged		..	..	2,80

III—Detailed Account No. 25C(1)—Civil Secretariat—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
				Rs	Rs.	Rs.	Rs.
			Librarian's Department.				
Pay of officers	1	1	Librarian ..	8,400	8,000	8,000	7,800
			Leave salaries	..		1,300	..
			Total—Pay of officers ..	8,400	8,000	9,300	7,800
-Pay of establishment.	9	9	Clerks (160 and less)	10,300	10,100	10,680	9,893
	3	3	Servants (15 to 19)	750	800	800	705
			Leave salaries	..		..	..
			Temporary establishment ..	720	400	..	..
			Total—Pay of establishment	11,770	11,300	11,480	10,598
—Allowances raria, etc.			Travelling allowance		..	..	..
			House-rent and other allowances	25	20	20	23
			Total allowances, honoraria, etc.	25	20	20	23
—Contract contencies.			Contract contingencies ..	585	600	585	469
—Other contingencies.			Purchase of books and periodicals	50	50	50	69
			Other contingent charges ..	20	30	30	19
			Total other contingencies	70	80	80	88
			For rounding ..	+150	..	+35	..
			Total ..	**21,000**	**20,000**	**21,500**	**18,978**

III—Detailed Account No. 25C(2)—Public Service Commission.

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actua 1937-3
				Rs.	Rs.	Rs.	Rs.
C(2)-1—Pay of officers			**Public Service Commission** (*Charged*).				
	1	1	Chairman (3,000) ..	36,000	36,000	36,000	33,0
	2	2	Members (2,000) ..	48,000	39,800	48,000	37,9
	1	1	Secretary (1,000) ..	12,600	12,000	12,000	8,6
			Other gazetted officers ..	..	..	..	
			Total ..	96,600	87,800	96,000	79,5
C(2)-2—Pay of establishment.	8	8	Clerks	6,500	5,500	8,480	3,1
	10	10	Servants	1,900	1,900	2,140	1
			Temporary establishment ..	1,600	900	500	1,4
			Total ..	10,000	8,300	11,120	4,6
C(2)-3—Allowances, honoraria, etc.			Travelling allowances ..	1,000	300	1,000	1,2
			Hill allowance	..	..	..	..
			House rent and other allowances ..	200	200	200	1
			Remuneration to examiners for competitive and Departmental examinations ..	20,000	13,000	12,950	..
			Cost of passage granted under the Superior Civil Service Regulations	..	..	..	..
			Total ..	21,200	13,500	14,150	1,4
C(2)-4—Contingencies			Hill journey charges ..			..	..
			Postage and telegram charges ..			..	..
			Purchase of books and periodicals ..			..	4
			Rent, rates and taxes ..			..	..
			Office expenses and miscellaneous ..			7,500	4,3
			Total ..	10,000	4,500	7,500	4,4
C(2)-5—Grants-in-aid, contribution, etc.,			Contribution to the State Railway Provident Fund ..	2,500	2,500	..	1,7
			For rounding ..	−300	..	+230	..
			Total Public Service Commission (*Charged*).	*1,40,000*	*1,16,600*	*1,29,000*	*91,8*

III—Detailed Account No. 25C(3)—Board of Revenue.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs.	Rs.	Rs.
BOARD OF REVENUE.					
Summary.					
neral establishment	Voted ..	60,900	60,000	58,900	58,363
	Charged ..	*74,000*	*72,500*	*75,100*	*73,632*
tablishment for management of private estates (voted) ..		19,000	17,000	20,400	18,473
For rounding	Voted ..	+ 100	..	−300	..
	Charged ..	..	..	*−100*	..
Total		**1,54,000**	**1,49,500**	**1,54,000**	**1,50,468**
	Voted ..	**80,000**	**77,000**	**79,000**	**76,836**
	Charged ..	*74,000*	*72,500*	*75,000*	*73,632*

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			Board of Revenue.				
			(*a*) **General Establishment.**				
-1—Pay of icers.	1	1	Member (*Charged*) . .	*45,000*	*45,000*	*45,000*	*47,212*
	1	1	Secretary (1,700—2,500) (*Charged*)	*25,600*	*24,400*	*24,400*	*23,200*
			Officer on special duty (voted) .	..	..	..	..
			Total Pay of officers .	70,600	69,400	69,400	70,412
			Voted ..	..	..	..	..
			Charged	*70,600*	*69,400*	*69,400*	*70,412*
)-2—*Pay of establishment.*	42	45	Clerks (550 and less)	52,500	50,500	48,680	45,683
	21	18	Servants (15 to 32)	4,300	4,000	4,440	3,759
			Temporary establishment ..		1,500	1,280	4,488
			Total—Pay of establishment ..	56,800	56,000	54,400	53,930
			Carried over ..	1,27,400	1,25,400	1,23,800	1,24,342

III—Detailed Account No. 25C(3)—Board of Revenue—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Board of Revenue—*concld.*				
			Brought forward ..	1,27,400	1,25,400	1,23,800	1,24,34
C(3)-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	700	500	700	51
			Charged	*1,200*	*900*	*1,500*	*1,06*
			Hill allowance—				
			Voted	500	500	500	59
			House-rent and other allowances—				
			Voted	400	400	300	287
			Charged	*2,200*	*2,200*	*2,200*	*2,160*
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)	..	..	*2,000*	..
			Total—Allowances, honoraria, etc	5,000	4,500	7,200	4,614
C(3)-4—Contract contingencies.			Contract contingencies ..	700	800	800	1,500
C(3)-5—Other contingencies.			Hill journey charges	100	100	100	18
			Purchase of books, etc. ..	200	200	200	171
			Other contingent charges ..	1,500	1,500	1,900	1,350
			Total—Other contingencies ..	1,800	1,800	2,200	1,539
			**Total—General establishment .. .. ..

III—Detailed Account No. 25C(4).—Local Fund Audit Establishment.

		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
Local Fund Audit Establishment.		Rs.	Rs.	Rs.	Rs.
Examiner and Assistant Examiner	Voted ..	20,900	21,100	21,000	23,581
	Charged ..	..		..	..
Establishment charges payable to the Central Government for the cost of the Local Fund Audit.	Voted ..	2,07,400	1,80,500	2,10,300	2,07,376
	Charged ..	.	.	.	..
Temporary establishment		.			..
Provincial Government's share of joint contingencies (Voted) ..		3,200	3,600	3,100	3,107
Leave and pension contributions	Voted .	51,200	50,800	51,900	50,988
	Charged ..	..			..
For rounding	Voted ..	+ 300		- 300	..
	Charged ..	.		.	..
	Total ..	**2,83,000**	**2,65,000**	**2,86,000**	**2,85,052**
	Voted ..	**2,83,000**	**2,65,000**	**2,86,000**	**2,85,052**
	Charged ..	..	.	.	..

III—Detailed Account No. 25D—Commissioners.

COMMISSIONERS.					
Summary.					
I General Department	Voted ..	2,08,800	2,08,200	2,06,800	2,31,200
	Charged .	*1,96,400*	*1,91,000*	*1,95,300*	*1,72,292*
Wards Department (voted)		24,000	23,300	24,000	22,077
	Total .	**4,29,200**	**4,25,500**	**4,26,100**	**4,25,569**
	Voted	**2,32,800**	**2,31,500**	**2,30,800**	**2,53,277**
	Charged .	*1,96,400*	*1,91,000*	*1,95,300*	*1,72,292*

Number. 1938-39.	Number. 1939-40.	**Commissioners.** (a) **General Department.**				
I—*Pay of officers*	5	5	Commissioners (3,000)—			
			Voted .. .	..	1,100	1,300	27,356
			Charged ..	*1,80,000*	*1,78,000*	*1,78,700*	*1,60,297*
			Total	1,80,000	1,79,100	1,80,000	1,87,653
II—*Pay of establishment.*	146	148	Clerks (200 and less)	1,58,000	1,58,000	1,56,000	1,54,566
	57	57	Servants (14 to 19) .. .	11,000	10,700	11,000	10,745
			Temporary establishment .	1,640	800	1,000	504
			Total—Pay of establishment (voted)	1,70,640	1,69,500	1,68,000	1,65,815

III—Detailed Account No. 25D.—Commissioners—*concld.*

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
				Rs.	Rs.	Rs.	Rs.
			Commissioners—*concld.*				
			(*a*) **General Department—*concld.***				
D-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	3,600	3,600	3,600	4,9
			Charged	*15,000*	*15,000*	*15,000*	*11,0*
			House-rent and other allowances—				
			Voted	3,000	3,000	3,000	2,9
			Charged	*1,400*	*1,000*	*1,600*	*5*
			Remuneration to copyists ..	300	300	200	1
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	*4*
			Total—Allowances, honoraria, etc.	23,300	22,900	23,400	20,0
			Voted	6,900	6,900	6,800	8,1
			Charged	*16,400*	*16,000*	*16,600*	*11,9*
D-4—Contract contingencies.			Contract contingencies ..	17,600	17,600	17,600	17,1
D-5—Other contingencies.			Purchase and keep of elephants ..	..	..	..	..
			Purchase of typewriters ..	1,800	1,200	1,200	8
			Purchase of books and publications	600	600	600	5
			Rent, rates and taxes ..	8,300	8,300	8,300	8,4
			Other contingent charges ..	3,000	3,000	3,000	2,8
			Total—Contingencies ..	13,700	13,100	13,100	12,7
			For rounding—				
			Voted	—40	..	..	..
			Charged ..	..	..	..	..
			Total—General Department	**4,05,200**	**4,02,200**	**4,02,100**	**4,03,4**
			Voted	**2,08,800**	**2,08,200**	**2,06,800**	**2,31,2**
			Charged	*1,96,400*	*1,94,000*	*1,95,300*	*1,72,2*
			(*b*) **Wards Establishment.**				
D-2—Pay of establishment.	17	17	Clerks	20,000	19,300	19,600	18,5
	4	4	Servants	800	800	800	7
			Temporary establishment ..	1,900	2,400	2,400	2,1
			Total—Pay of establishment ..	22,700	22,500	22,800	21,4
D-4—Allowances, honoraria, etc.			Travelling allowance	..	..	..	..
			House-rent and other allowances ..	400	400	400	3
D-5—Contingencies			Office expenses and miscellaneous..	600	400	600	2
			For rounding	+300	..	+200	..
			Total Wards Establishment (voted)	**24,000**	**23,300**	**24,000**	**22,0**

III—Detailed Account No. 25E—District Administration.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
DISTRICT ADMINISTRATION.					
E(1)—General Establishment.					
Summary.					
ral Establishment	Voted ..	59,37,000	59,41,000	60,90,000	59,68,837
	Charged	*11,59,000*	*10,84,500*	*10,07,500*	*9,65,861*
lords' Fees Establishment (voted)		2,25,000	3,39,000	4,25,000	4,21,844
ury Establishment —	Voted ..	3,73,100	3,66,800	3,46,000	3,49,716
	Charged	*4,000*	*4,000*	*4,000*	*3,800*
	Total	**76,98,100**	**77,35,300**	**78,72,500**	**77,10,058**
	Voted ..	**65,35,100**	**66,46,800**	**68,61,000**	**67,40,397**
	Charged	*11,63,000*	*10,88,500*	*10,11,500*	*9,69,661*

Number. 1938-39.	Number. 1939-40.					
		DETAILS.				
		(a) General Establishment.				
Pay of		Collectors and Magistrates—				
		Voted		1,21,000	1,55,000	1,53,914
		Charged	*6,90,000*	*5,34,000*	*5,75,000*	*5,36,700*
		Joint and Assistant Magistrates—				
		Voted	..	..	..	..
		Charged	*2,90,000*	*2,90,000*	*2,50,000*	*2,60,880*
		Deputy and Sub-Deputy Magistrates—				
		Voted	28,05,000	27,40,000	28,75,000	27,30,219
		Charged	*25,000*	*25,000*	*25,000*	*20,177*
		Total—Pay of officers ..	**38,10,000**	**37,10,000**	**38,80,000**	**37,91,890**
		Voted .	**28,05,000**	**28,61,000**	**30,30,000**	**28,84,133**
		Charged	*10,05,000*	*8,49,000*	*8,50,000*	*8,17,757*

III—Detailed Account No. 25E(1)—General Establishment.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actu 1937-
				Rs.	Rs.	Rs.	
			DETAILS.				
			(a) **General Establishment**—*contd.*				
			Brought forward	38,10,000	37,10,000	38,80,000	37,01
			Voted ..	28,05,000	28,61,000	30,30,000	28,84
			Charged	*10,05,000*	*8,49,000*	*8,50,000*	*8,17*
E(1)-2—Pay of establishment.			Steam-launch, boat and elephant establishment—				
			Voted ..	2,500	2,000	2,704	1
	1,602	1,667	Clerks—				
			Voted ..	13,22,500	12,98,000	12,63,000	12,58
			Charged	*18,000*	*17,000*	*18,000*	*16*
	1,127	1,146	Servants—				
			Voted ..	2,40,000	2,35,000	2,30,000	2,26
			Charged	*2,500*	*2,500*	*2,500*	*2*
			Temporary establishment—				
			Voted ..	48,452	47,000	45,000	51
			Charged	..	..	..	..
			Total—Pay of establishment ..	**16,33,952**	**16,01,500**	**15,61,204**	**15,5**
			Voted ..	**16,13,452**	**15,82,000**	**15,40,704**	**15,31**
			Charged	*20,500*	*19,500*	*20,500*	*18*
			Carried over ..	54,43,952	53,11,500	54,41,204	52,5
			Voted ..	44,18,452	44,43,000	45,70,704	44,2
			Charged	*10,25,500*	*8,68,500*	*8,70,500*	*8,3*

—DETAILED ACCOUNT No. 25E(1)—GENERAL ESTABLISHMENT—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs	Rs.	Rs.	Rs.
(a) **General Establishment**—*contd.*				
Brought forward	54,43,952	53,11,500	54,41,204	52,56,758
Voted ..	44,18,452	44,43,000	45,70,704	44,20,043
Charged	*10,25,500*	*8,68,500*	*8,70,500*	*8,36,715*
Travelling allowance—				
Voted ..	3,70,400	3,32,000	3,90,650	3,68,506
Charged	*1,01,000*	*89,500*	*85,000*	*84,245*
House-rent and other allowances—				
Voted ..	70,000	70 000	66,000	65,667
Charged	*4,000*	*4,000*	*4,500*	*4,387*
Rewards for capturing dacoits—				
Voted ..	300	300	300	..
Charged	..	..	..	..
Other rewards—				
Voted ..	1,500	2,000	2,000	1,500
Charged	..	..	..	..
Fees for copies—				
Voted ..	28,000	28,000	28,000	25,876
Charged	..	..	..	..
Remuneration to copyists—				
Voted ..	1,35,000	1,35,000	1,30,000	1,33,685
Charged	*800*	*800*	*800*	*760*
Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	*11,000*	*20,000*	*35,000*	*28,948*
Total—Allowances, honoraria, etc. ..	**7,21,600**	**7,31,600**	**7,42,250**	**7,13,574**
Voted ..	**6,04,800**	**6,17,300**	**6,16,950**	**5,95,234**
Charged	*1,16,800*	*1,14,300*	*1,25,300*	*1,18,340*
Carried over ..	61,65,552	60,43,100	61,83,454	59,70,332
Voted ..	50,23,252	56,60,300	51,87,654	50,15,277
Charged	*11,42,300*	*9,82,800*	*9,95,800*	*9,55,055*

llowances, ia, etc.

III—Detailed Account No. 25E(1)—General Establishment—*contd.*

			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actu 1937.
			Rs.	Rs.	Rs.	Rs.
	(*a*) **General Establishment**—*contd.*					
	Brought forward		61,65,552	60,43,100	61,83,454	59,70
		Voted ..	50,23,252	50,60,300	51,87,654	50,15
		Charged	*11,42,300*	*9,82,800*	*9,95,800*	*9,55*
E(1)-4—Contract contingencies.	Contract contingencies—					
		Voted ..	3,37,000	3,32,000	3,37,000	3,52
		Charged	*3,800*	*3,800*	*3,800*	*4,*
E(1)-5—Other contingencies.	Diet and travelling allowance to witnesses—					
		Voted ..	2,75,000	2,65,000	2,70,000	2,79,
		Charged	*800*	*1,200*	*800*	
	Passage, diet and hospital expenses of wounded persons—					
		Voted ..	16,500	16,400	16,000	20,
		Charged	..	..	..	
	Law charges—					
		Voted ..	43,000	29,000	40,000	51,
		Charged	..	..	..	..
	Fees for *post-mortem* and other examinations—					
		Voted ..	2,200	2,600	2,000	2,1
		Charged	*50*	*50*	*50*	
	Purchase of tents—					
		Voted ..	6,240	4,600	4,000	3,(
		Charged	..	..	..	..
	Process-serving charges—					
		Voted ..	1,07,000	1,01,000	1,00,000	1,07,2
		Charged	..	..	..	..
	Rewards to village panchayats—					
		Voted ..	7,000	6,900	7,000	7,(
		Charged	..	..	..	..
	Rewards to private persons for capturing dacoits—					
		Voted ..	2,000	2,000	2,000	3,2
		Charged	..	..	*50*	..
	Other rewards—					
		Voted ..	..	..	..	..
		Charged	..	..	..	..
	Carried over ..		65,06,352	63,78,900	65,24,254	63,27,37
		Voted ..	53,60,252	53,92,300	55,24,654	53,68,01
		Charged	*11,46,100*	*9,86,600*	*9,99,600*	*9,59,35*

III—Detailed Account No. 25E(1)—General Establishment—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(a) General Establishment—*concld.*				
	Brought forward ..	65,06,352	63,78,900	65,24,254	63,27,370
	Voted ..	53,60,252	53,92,300	55,24,654	53,68,017
	Charged	*11,46,100*	*9,86,600*	*9,99,600*	*9,59,353*
	Liveries to peons—				
	Voted ..	3,000	3,100	3,000	3,119
	Charged	*200*	.	..	*209*
	Purchase of typewriters—				
	Voted ..	7,000	7,000	7,000	6,709
	Charged	*500*	*400*	*400*	..
	Purchase of books, etc.—				
	Voted ..	3,800	3,800	3,800	3,427
	Charged	*100*	*100*	*100*	*72*
	Rent, rates and taxes—				
	Voted ..	56,000	55,000	55,000	54,277
	Charged	*150*	*150*	*150*	*150*
	Steam-launch contingencies—				
	Voted ..	1,600	1,700	1,667	1,001
	Charged	..	..	..	..
	Other contingent charges—				
	Voted ..	38,800	42,000	43,809	38,651
	Charged	*10,000*	*91,000*	*5,246*	*3,262*
	Charges for the maintenance of boundary marks (voted).	7,000	7,000	7,000	4,381
	Charges for resumed Chowkidari Chakran lands (voted).	3,200	3,200	3,200	3,093
	Total other contingencies .	**5,91,140**	**6,43,200**	**5,72,272**	**5,94,897**
	Voted .	**5,79,340**	**5,50,300**	**5,65,476**	**5,90,561**
	Charged	*11,800*	*92,900*	*6,796*	*4,336*
)-6—*Grants-in-aid, ntributions, etc.*	Contribution for passages, etc. (*Charged*)	*1,200*	*5,000*	*1,200*	*2,172*
	Contribution to Chowkidari Reward Fund (voted).	..	1 300	.	41,019
	Total ..	**1,200**	**6,300**	**1,200**	**43,191**
)-7—*Establishment arges recovered from her Governments, Departments, etc.*	*Deduct*—Recoveries from District Boards on account of proportionate cost of road cess establishment (voted).	..		.	26,388
	Recoveries from District Boards under section 99 of the Cess Act.	3,000	3,000	..	5,371
	Total ..	**—3,000**	**—3,000**	..	**—31,759**
)-8—*Losses* ..	Losses (voted)	..	100	.	999
	For rounding—				
	Voted ..	+ 408		—130	..
	Charged	*— 100*	.	*—96*	..
	Total General establishment .	**70,96,000**	**70,25,500**	**70,97,500**	**69,34,998**
	Voted .	**59,37,000**	**59,41,000**	**60,90,000**	**59,68,837**
	Charged	*11,59,000*	*10,84,500*	*10,07,500*	*9,65,861*

III—Detailed Account No. 25E(1)—General Establishment—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(b) Landlords' fees—Establishment.				
E(1)-2—Pay of establishment.	Pay of Establishment (voted) ..	62,000	88,800	99,600	96,795
E(1)-3—Allowances, honoraria, etc.	Allowances, honoraria, etc. (voted) ..	200	200	400	127
E(1)-5—Contingencies	Other contingencies (voted) ..	1,62,800	2,50,000	3,25,000	3,24,922
	Total Landlords' fees—Establishment (voted)	**2,25,000**	**3,39,000**	**4,25,000**	**4,21,844**

I—DETAILED ACCOUNT No. 25E(1)—GENERAL ESTABLISHMENT—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(c) Treasury Establishment.				
—*Pay of ishment.*	270	334	Clerks—				
			Voted ..	2,65,000	2,54,000	2,40,000	2,34,878
			Charged	*3,000*	*3,000*	*3,000*	*2,910*
	148	143	Servants—				
			Voted .	42,000	43,000	42,500	44,565
			Charged	*500*	*500*	*500*	*472*
			Temporary establishment—				
			Voted ..	9,165	9,000	10,000	9,186
			Charged	..		..	..
			Total—Pay of establishment ..	3,19,665	3,09,500	2,96,000	2,91,011
—*Allowances, rraria, etc.*			Travelling allowance—				
			Voted ..	900	500	900	432
			Charged				*10*
			House-rent and other allowances—				
			Voted ..	4,000	4,000	4,000	3,929
			Charged	*300*	*300*	*300*	*242*
			Total—Allowances, honoraria, etc.	5,200	4,800	5,200	4,613
—*Contract ingencies.*			Contract contingencies—				
			Voted ..	50,000	50,000	46,000	55,830
			Charged	*170*	*200*	*200*	*166*
5—*Other ingencies.*			Liveries to peons—				
			Voted ..	100	100	100	82
			Charged	..		..	..
			Purchase and repair of typewriters—				
			Voted	1,500	1,500	1,500	..
			Charged			..	..
			Purchase of books, etc.—				
			Voted ..		..	100	..
			Charged	..		..	..
			Other contingent charges—				
			Voted ..	600	700	600	814
			Charged	..		..	..
			Total—Contingencies ..	2,200	2,300	2,300	896
8—*Losses* ..			Losses Voted ..	..	4,000	..	..
			For rounding—				
			Voted ..	165		+ 300	..
			Charged	*+ 30*	..	..	..
			Total Treasury Establishment .	**3,77,100**	**3,70,800**	**3,50,000**	**3,53,516**
			Voted ..	**3,73,100**	**3,66,800**	**3,46,000**	**3,49,716**
			Charged	*4,000*	*4,000*	*4,000*	*3,800*

III—Detailed Account No. 25E(2)—Subdivisional Establishment.

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Subdivisional Establishment.				
E(2)-1—Pay of establishment.	547	687	Clerks (100 and less)—				
			Voted ..	4,50,000	4,35,000	4,23,000	4,19,32
			Charged	*3,600*	*3,100*	*3,000*	*3,00*
	850	849	Servants—				
			Voted ..	1,60,416	1,58,000	1,59,000	1,58,07
			Charged	*768*	*800*	*800*	*78*
			Temporary establishment—				
			Voted ..	17,896	18,000	18,000	20,930
			Charged	..	..	..	..
			Total—Pay of establishment ..	6,32,680	6,14,900	6,03,800	6,02,116
			Voted ..	6,28,312	6,11,000	6,00,000	5,98,330
			Charged	*4,368*	*3,900*	*3,800*	*3,786*
E(2)-2—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	32,000	32,000	30,000	32,239
			Charged	*200*	*200*	*100*	*168*
			House-rent and other allowances—				
			Voted ..	4,000	4,000	4,000	3,571
			Charged	*500*	*400*	*400*	*398*
			Total—Allowances, honoraria, etc...	36,700	36,600	34,500	36,376
			Voted ..	36,000	36,000	34,000	35,810
			Charged	*700*	*600*	*500*	*566*
E(3)-3—Losses ..			Losses (Voted)	..	..	..	301
			For rounding—				
			Voted ..	−312	..	..	..
			Charged	*−68*	..	*−300*	..
			Total—Subdivisional Establishment	**6,69,000**	**6,51,500**	**6,38,000**	**6,38,793**
			Voted	**6,64,000**	**6,47,000**	**6,34,000**	**6,34,441**
			Charged	*5,000*	*4,500*	*4,000*	*4,352*

III.—Detailed Account No. 25E(3)—Other Establishment.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Other establishment.					
Summary.					
' estates establishment	Voted ..	43,200	40,400	40,800	41,888
g Bungalow	Voted	5,300	5,300	5,300	5,170
	Charged	..		..	..
: House	Voted ..	16,700	16 800	19,200	16,411
	Charged	*400*	*400*	*400*	*393*
Conciliation Board	Voted		..	..	7,75,335
	Charged	. .	.	..	*17,987*
Reconstruction	Voted ..	1,69,200	..	..	..
For rounding .. .	Voted ..	..		..	..
	Charged			.	..
	Total ..	**2,34,800**	**62,900**	**65,700**	**8,57,184**
	Voted .	**2,34,400**	**62,500**	**65,300**	**8,38,804**
	Charged	*400*	*400*	*400*	*18,380*
Other Establishment.					
Details.					
(a) Wards' Estates Establishment.					
Pay of establishment.					
Clerks (Rs. 150 and less)	Voted ..	27,200	27,000	27,200	26,080
	Charged	.	..	..	..
Servants (Rs. 19 and less)	Voted .	1,900	1,800	2,000	1,858
	Charged	..	..	. .	..
Temporary establishment ..	Voted ..	10,600	9 200	9 200	10,573
	Charged		.	..	..
Total—Pay of establishment		39,700	38,000	38,400	38,511
Allowances, honoraria, etc.					
ıg allowance	Voted ..	100	100	100	75
	Charged	..	..	..	..
·nt and other allowances	Voted ..	300	300	300	290
	Charged	..	..	..	..
Total allowances, honoraria, etc.		400	400	100	365
Contingencies.					
xpenses and miscellaneous	Voted ..	3,100	2,000	*2,000	3,012
	Charged	.	..	.	..
For rounding	Voted	.	.	..	..
	Charged	.	..	..	..
Vards' Estates Establishment		**43,200**	**40,400**	**40,800**	**41,888**
	Voted ..	**43,200**	**40,400**	**40,800**	**41,888**
	Charged	..	..	..	..

III.—Detailed Account No. 25E(3)—Other Establishment—*contd.*

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		Other Establishment—*contd.*				
		(*b*) Staging Bungalow.				
		Contingencies—				
		Voted	5,300	5,300	5,300	5,17
		Charged	..	..	..	
			5,300	**5,300**	**5,300**	**5,17**
		(*c*) Circuit Houses.				
		Pay of establishment—				
		Voted	600	600	600	55
		Charged	..	..	..	..
		Contract contingencies—				
		Voted	12,500	12,500	13,000	12,24
		Charged	*400*	*400*	*400*	39
		Other contingencies—				
		Voted	3,700	3,700	5,600	3,61
		Charged	..	..	..	..
		For rounding—				
		Voted ..	—100	..	..	..
		Charged	..	..	..	..
		Total Circuit Houses	**17,100**	**17,200**	**19,600**	**16,80**
		Voted ..	16,700	16,800	19,200	16,41
		Charged	*400*	*400*	*400*	39
		(*d*) Debt Conciliation Board.				
		Pay of officers .. Voted ..				1,54,29
		Pay of officers .. *Charged*				14,92
		Pay of establishment Voted				3,38,92
		Pay of establishment *Charged*				..
		Allowances, honoraria, etc. Voted ..				1,04,72
		Allowances, honoraria, etc. *Charged*				3,05
		Contingencies (Voted) ..				1,77,30
		For rounding (Voted) ..				..
		Total Debt Conciliation Board				**7,83,32**
		Voted				**7,75,33**
		Charged				17,98

III.—Detailed Account No. 25E(3)—Other Establishment—*concld.*

Heads of expenditure	Budget estimate, 1939-40	Revised estimate, 1938-39	Budget estimate, 1938-39	Actuals, 1937-38.
	Rs	Rs	Rs	Rs.
E.—DISTRICT ADMINISTRATION.				
E(3)— Other Establishment.				
(*f*) *Rural Reconstruction*				
(*i*) *Training Institute*				
Pay of establishment—				
Temporary establishment	500			
Allowances, honoraria, etc.—				
House rent and other allowances	11,074			
...encies—				
...ase of books	400			..
rates and taxes	1,800			..
contingent charges	1,400			
Total ...ntingencies	3,600			
For rounding ..	+ 26			..
Total Training Institute (voted)	15,200			
(*n*) *Other charges*				
Pay of officers—				
Other gazetted officers (Rs. 250) .. .	48,750			..
...f establishment—				
...porary establishment	34,050			
...nces, honoraria, etc.—				
...elling allowance .. .	19,500			..
...se rent and other allowances .. .	5,000			..
Total allowances, honoraria, etc.	24,500			
...ncies—Other contingent charges ..	46,600			..
For rounding ..	+ 100			
Total Other charges (voted) .	1,54,000			..
Total Rural Reconstruction (voted)	1,69,200			..

III—Detailed Account No. 25G (1) & (2)—Discretionary Grant by Heads of Provinces, etc., and miscellaneous.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
G(1)—(i) Discretionary grant by Heads of Provinces, etc.—					
Grant by His Excellency the Governor	Voted ..	40,000	40,000	40,000	30,087
Ministers' discretionary grant	Voted ..	15,000	15,000	15,000	13,572
Grant by Commissioners of Divisions ..	Voted ..	24,725	24,700	24,725	24,750
	Charged	*275*	*300*	*275*	*275*
Grant by District Officers—					
(a) Discretionary grant	Voted ..	25,750	25,800	25,750	25,685
	Charged	*250*	*200*	*250*	*250*
(b) Supplementary discretionary grant	Voted ..	2,95,000	99,000	..	.
	Charged	*5,000*	*1,000*	.	
For rounding	Voted ..	+25	..	+25	..
	Charged	*−25*	..	*−25*	..
Total ..		4,06,000	2,06,000	1,06,000	1,04,219
	Voted ..	4,00,500	2,04,500	1,05,500	1,03,694
	Charged	*5,500*	*1,500*	*500*	*525*
G(1) (ii) Discretionary grant by Heads of Provinces, etc.—Expenses out of the grant from the Central Government for economic development and improvement of rural areas—Discretionary grant to Commissioners and District Officers (1st grant, Scheme No. 13). (Voted)					
(a) Commissioners		1,300	2,000	..	..
(b) District officers					
G (2) Miscellaneous (Voted)—					
Grants to Salvation Army for Karwal Nat Settlement (Voted) ..		22,000	18,000	18,000	18,000
Miscellaneous	Voted ..	..	..	..	.
	Charged ..	*1,200*	*1,200*	*1,200*	*1,680*
Total ..		23,200	19,200	19,200	19,680
	Voted ..	22,000	18,000	18,000	18,000
	Charged	*1,200*	*1,200*	*1,200*	*1,680*

III.—Detailed Account No. 25H Charges in England.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate 1938-39.	Actuals, 1937-38.
		Rs	Rs.	Rs	Rs.
H—Charges in England.					
ecretary of State for India—					
Payments to His Majesty's Exchequer towards expenses of the lepartments of Secretary of State for India					..
-Other items—					
) Leave salaries, outfit and voyage allowance of Governor.	Voted	.	.	..	.
	Charged	.	.		*44,732*
) Indian Civil Service Examination and Miscellaneous Expenditure			.	.	..
ave salaries and deputation pay	Voted				
	Charged	*7,000*	*20,000*		
) Subventions to Universities for training of Indian Civil Service probationers (voted) .. .		11,600	12,400	11,280	..
					9,059
) Other charges	Voted .	..	..	.	
	Charged		..	*20,000*	..
	Total ..	18,600	32,400	31,280	54,691
	Voted	11,600	12,400	11,280	9,059
	Charged	*7,000*	*20,000*	*20,000*	*44,732*
)—Loss or gain by exchange .. .	Voted	..	..	.	— 52
	Charged	.			- 232
-High Commissioner for India—					
)—Salaries and expenses of the High Commissioner's Department —					
hare of the cost of the High Commissioner's establishment debitable to Provincial Governments.	Voted .	85,320	86,800	88,720	94,053
	Charged			.	
)—Other items—					
eave salaries and deputation pay .. .	Voted ..	26,240	18,100	33,560	17,237
	Charged	*3,20,000*	*3,08,120*	*3,06 680*	*3,26,853*
terling overseas pay	*(Charged)*	*1,15,100*	*1,31,080*	*1,46,680*	*1,45,623*
tores for India	*(Charged)*		..		*29,393*
			..		131
Other charges	Voted ..	.			
	Charged	*43,920*	*48,300*	*40,560*	*51,226*
	Total .	6,20,880	5,95,400	6,16,200	6,64,516
	Voted ..	1,11,560	1,04,900	1,22,280	1,11,421
	Charged	*5,09,320*	*4,90,500*	*4,93,920*	*5,53,095*
			..		577
3)—Loss or gain by exchange	Voted ..		.		— 2,895
	Charged	.			
		6,39,480	6,27,800	6,47,480	7,15,451
Total—Charges in England					
	Voted ..	**1,23,160**	**1,17,300**	**1,33,560**	**1,20,751**
	Charged	*5,16,320*	*5,10,500*	*5,13,920*	*5,94,700*

GRANT No. 13

General Administration—Debt Conciliation

(Head of Account:—25—General Administration—Debt Conciliation)

Voted Rs. 21,12,000 *Charged Rs. Nil.*

Total Rs. 21,12,000

Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E/3—Other establishment—					
Voted	..	21,12,000	12,00,000	24,45,000	
Charged	..	..	*9,000*	*18,000*	..
Total	..	21,12,000	12,09,000	24,63,000	
Total Grant No. 13	..	21,12,000	12,09,000	24,63,000	
Voted	..	21,12,000	12,00,000	24,45,000	..
Charged	..	..	*9,000*	*18,000*	..

III.—Detailed Account No. 25E(3)—Other Establishment—Debt Conciliation.

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
			Rs	Rs	Rs	Rs
		Debt Conciliation Board.				
		Pay of officers—				
		Voted ..	3,15,000	2,00,000	2,52,750	..
		Charged ..	..	*7,000*	*14,000*	..
		Pay of establishment—				
		Voted .	10,02,192	6,25,000	11,43,176	.
		Charged ..	..	.		.
		Allowances, honoraria, etc.—				
		Voted	3,02,160	1,75,000	2,70,988	
		Charged .	..	*2,000*	*3,600*	
		Contingencies (Voted) .	4,93,060	2,00,000	7,78,510	..
		For rounding—				
		Voted	-412		-421	
		Charged ..	..		*+400*	.
		Total Debt Conciliation Board ..	21,12,000	12,09,000	24,63,000	.
		Voted .	21,12,000	12,00,000	24,45,000	..
		Charged ..	..	*9,000*	*18,000*	..

GRANT No. 14

Administration of Justice

(Head of Account:—27—Administration of Justice)

Voted Rs. 74,09,000 ***Charged Rs. 28,44,000***

Total Rs. 1,02,53,000

II—Abstract Account.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs
A—High Court—				
A-1—Pay of officers { **Voted**	..	..	..	(a) 16,1
Charged	*9,61,900*	*10,10,700*	*9,70,300*	*10,21,2*
A-2—Pay of establishment { **Voted**	..	..	..	(a) 35,8
Charged	*6,04,023*	*6,17,700*	*6,27,170*	*6,09,7*
A-3—Allowances, etc. { **Voted**	..	..	..	(a) 6,4
Charged	*41 800*	*25,200*	*21,300*	*30,2*
A-4—Contingencies { **Voted**	..	..	..	(a) 24,8
Charged	*1,15,500*	*1,46,000*	*1,50,501*	*1,53,2*
A-5—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. (*Charged*)	*1,10,600*	*1,12 600*	*1,08,000*	*1,08,0*
For rounding (*Charged*)	*- 123*	..	*—271*	
Total A—High Court	**16,12,500**	**16,87,000**	**16,61,000**	**17,89,7**
Voted	..	..	..	(a) 83,2
Charged	*16,12,500*	*16,87,000*	*16,61,000*	*17,06,4*
B—Official Receiver, Calcutta—				
B-1—Pay of officers (voted)	**13,200**	..	..	..
B-2—Pay of Establishment (voted)	**20,000**	..	..	..
B-3—Allowances, honoraria, etc. (voted)	..	..	..	..
B-4—Contingencies (voted)	**12,150**	..	..	..
For rounding	**- 350**	..	..	..
Total	**45,000**	..	..	..

(a) On account of Official Assignee.

HEAD OF ACCOUNT No. 27.—ADMINISTRATION OF JUSTICE—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Official Assignee—					
C-1—Pay of officers	Voted ..	18,000	16,800	16,800	..
	Charged	..	..	..	..
C-2—Pay of establishment	Voted ..	39,600	38,600	38,100	..
	Charged	..	..	..	..
C-3—Allowances, etc.	Voted ..	1,000	600	1,200	..
	Charged	..	..		..
C-4—Contingencies	Voted ..	32,500	25,500	32,300	..
For rounding	Voted ..	—100	..	400	..
	Charged	..	..	..	..
Total C—Official Assignee ..		91,000	81,500	88,000	(a)
	Voted ..	91,000	81,500	88,000	..
	Charged	..	..		..
—Law officers—					
D-1—Pay of officers	Voted ..	1,31,900	1,30,200	1,42,200	1,30,378
	Charged	*60,000*	*57,000*	*60,000*	*58,484*
D-2—Pay of establishment	Voted ..	30,380	29,700	31,900	31,551
	Charged	*5,200*	*5,200*	*5,200*	*5,176*
D-3—Allowances, etc.	Voted ..	1,74,600	1,74,500	1,68,300	1,68,320
	Charged	*10,400*	*10,300*	*10,400*	*2,809*
D-4—Contingencies	Voted ..	1,80,000	1,58,000	1,76,470	1,64,462
	Charged	*200*	*200*	*200*	*164*
D-5—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted ..	12,000	6,900	17,900	17,900
	Charged	*1,800*	*700*	*2,300*	*2,300*
For rounding	Voted ..	—380	..	—70	..
	Charged	..	..	*+ 100*	..
Total D—Law officers		5,78,500	5,57,500	5,74,500	5,41,234
	Voted ..	5,04,500	4,85,500	5,00,900	4,76,811
	Charged	*74,000*	*72,000*	*73,600*	*64,423*

(a) Actuals shown under "High Court".

HEAD OF ACCOUNT No. 27.—ADMINISTRATION OF JUSTICE—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38.
		Rs.	Rs.	Rs.	Rs
E—Administrator-General and Official Trustee—					
E-1—Pay of officers	Voted ..	43,200	40,000	42,600	41,645
	Charged	..	..	..	..
E-2—Pay of establishment	Voted ..	1,06,800	1,05,900	1,03,900	1,03,744
	Charged	..	..	..	..
E-3—Allowances, etc.	Voted ..	200	200	200	203
	Charged	..	..	..	..
E-4—Contingencies	Voted ..	..	..	..	
	Charged	..	..	..	..
For rounding ..	Voted ..	−200	..	+300	
	Charged	..	..	..	..
Total E—Administrator-General and Official Trustee ..		1,50,000	1,46,000	1,47,000	1,45,592
	Voted ..	1,50,000	1,46,000	1,47,000	1,45,592
	Charged	..	..	..	..
F—Coroner's Court—					
F-1—Pay of officers (Voted)		3,600	3,600	3,600	3,600
F-2—Pay of establishment (Voted)		1,346	1,200	1,330	1,128
F-3—Allowances, etc. (Voted)		832	1,300	792	670
F-4—Contingencies (Voted)		400	400	400	337
For rounding (Voted)		−78		−122	
Total F—Coroner's Court		6,100	6,500	6,000	5,735
	Voted ..	6,100	6,500	6,000	5,735
	Charged	..	..	..	
G—Presidency Magistrates' Courts—					
G-1—Pay of officers	Voted ..	75,200	80,700	74,900	83,033
	Charged	*18,900*	*18,000*	*18,000*	*18,21*
G-2—Pay of establishment	Voted ..	83,240	81,100	83,120	79,25
	Charged	..	..	..	..
G-3—Allowances, etc.	Voted ..	7,420	7,700	8,120	7,85
	Charged	*2,100*	*2,200*	*1,600*	*1,32*
G-4—Contract Contingencies	Voted ..	6,000	5,900	5,900	5,97
	Charged	..	..	..	..
G-5—Other contingencies	Voted ..	33,070	30,100	33,120	30,22
	Charged	..	..	..	..
G-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted ..	..	..	..	48,34
	Charged	..	..	..	..
For rounding ..	Voted ..	+70	..	−160	
	Charged	..	..	+400	..
Total G—Presidency Magistrates' Courts ..		2,26,000	2,25,700	2,25,000	1,77,5
	Voted ..	2,05,000	2,05,500	2,05,000	1,57,9
	Charged	*21,000*	*20,200*	*20,000*	*19,5*

HEAD OF ACCOUNT No. 27.—ADMINISTRATION OF JUSTICE—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs	Rs.	Rs.
—Civil and Sessions Courts—					
H-1—Pay of officers	**Voted** ..	**18,68,000**	**20,23,000**	**21,77,000**	**21,73,554**
	Charged	*8,20,400*	*6,34,100*	*5,17,600*	*5,36,625*
H-2—Pay of establishment	**Voted** ..	**32,52,800**	**32,32,200**	**32,93,020**	**32,42,684**
	Charged	..	..	..	..
H-3—Allowances, etc.	**Voted** ..	**3,77,540**	**3,75,300**	**3,84,200**	**3,74,353**
	Charged	*31,340*	*24,400*	*34,600*	*28,802* + *228*
H-4—Contract contingencies	**Voted** ..	**2,30,000**	**2,18,500**	**2,30,000**	**2,28,757**
	Charged	..	..	..	..
H-5—Other contingencies	**Voted** ..	**3,76,542**	**3,55,000**	**3,77,900**	**3,61,843**
	Charged	..		..	..
H-6—Grants-in-aid, contributions, etc. (*Charged*)		..			..
For rounding	**Voted** ..	+ **118**		− **120**	..
	Charged	+ *260*		− *200*	..
Total H—Civil and Sessions Courts ..		**69,57,000**	**68,62,500**	**70,14,000**	**69,46,618** + **228**
	Voted ..	**61,05,000**	**62,04,000**	**64,62,000**	**63,81,191**
	Charged	*8,52,000*	*6,58,500*	*5,52,000*	*5,65,427* + *228*
—Courts of Small Causes—					
I-1—Pay of officers	**Voted** ..	**1,16,700**	**1,13,100**	**1,10,245**	**1,08,312**
	Charged				
I-2—Pay of establishment	**Voted** ..	**1,25,000**	**1,29,500**	**1,26,880**	**1,30,972**
	Charged				..
I-3—Allowances, etc.	**Voted** ..	**1,300**	**1,400**	**1,600**	**1,519**
	Charged				
I-4—Contract contingencies	**Voted** .	**1,450**	**1,400**	**1,400**	**1,496**
	Charged				
I-5—Other contingencies	**Voted** .	**17,200**	**17,200**	**17,300**	**23,198**
	Charged	..			..
For rounding	**Voted** .	− **50**	..	− **425**	..
	Charged	..			..
Total I—Courts of Small Causes ..		**2,61,600**	**2,62,600**	**2,57,000**	**2,65,497**
	Voted .	**2,61,600**	**2,62,600**	**2,57,000**	**2,65,497**
	Charged		..		
J—Criminal Courts—					
J-2—Pay of establishment (Voted)		**5,800**	**5,500**	**5,700**	**5,836**
J-3—Allowances, etc. (Voted)		**340**	**300**	**390**	**323**
J-4—Contingencies	**Voted**	**5,400**	**5,100**	**5,700**	**5,061**
	Charged	*20*		..	..
For rounding (Voted)		− *40*	..	+ **210**	
Total J—Criminal Courts ..		**11,520**	**10,900**	**12,000**	**11,220**
	Voted ..	**11,500**	**10,900**	**12,000**	**11,220**
	Charged	*20*	..		..

HEAD OF ACCOUNT No. 27.—ADMINISTRATION OF JUSTICE—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
K—Pleadership and Muktearship Examination charges—					
K-1—Pay of officers (Voted)		1,200	1,200	1,200	1,200
K-2—Pay of establishment (Voted)		2,000	2,000	2,000	1,956
K-3—Allowances, etc. (Voted)		24	.	24	24
K-4—Contingencies (Voted)		4,000	4,100	4,400	4,172
For rounding (Voted)		−24	..	+376	..
Total K—Pleadership and Muktearship Examination charges		7,200	7,300	8,000	7,352
	Voted	7,200	7,300	8,000	7,352
	Charged	..	..	..	..
L—Charges in England	Voted	22,560	17,200	28,100	11,264
	Charged	*2,84,520*	*2,56,300*	*2,57,400*	*2,67,798* *−228*
M—Loss or gain by exchange	Voted	..	..	..	−59
	Charged	..	..	..	*−1,404*
For rounding	Voted	−460	..	..	..
	Charged	*−40*	..	..	..
Total Grant No 14		1,02,53,000	1,01,21,000	1,02,78,000	1,01,68,069
	Voted	74,09,000	74,27,000	77,14,000	75,45,849
	Charged	*28,44,000*	*26,94,000*	*25,64,000*	*26,22,220*

III—DETAILED ACCOUNT No. 27A—HIGH COURT.

SUMMARY.					
Judges (*Charged*)		*7,40,000*	*7,76,500*	*7,46,500*	*7,91,573*
Original Side—					
Registrar (*Charged*)		*4,76,300*	*4,67,000*	*4,61,000*	*4,57,759*
Official Receiver (*Charged*)			*54,000*	*42,300*	*49,879*
Official Assignee	Voted	..	..	..	83,258
	Charged	..	..	..	..
Appellate Side—					
Registrar (*Charged*)		*4,81,300*	*4,76,500*	*4,94,000*	*4,89,631*
Reporters (*Charged*)		*25,600*	*25,600*	*25,600*	*25,600*
Deduct—**Establishment charges recoverable from other Governments, Departments, etc., of share cost of the High Court, payable by the Assam Government** (*Charged*).		*1,10,600*	*1,12,600*	*1,08,000*	*1,08,000*
For rounding (*Charged*)		*−100*	..	*−400*	..
	Total	16,12,500	16,67,000	16,61,000	17,89,700
	Voted		..	..	83,258
	Charged	*16,12,500*	*16,67,000*	*16,61,000*	*17,06,442*

III—Detailed Account No. 27A—High Court—*contd.*

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			(1) Judges.	Rs.	Rs.	Rs.	Rs.
Pay of officers	18	18	Judges, (6,000 and less) ..	*7,32,000*	*7,71,000*	*7,40,000*	*7,87,760*
Allowances, honoraria, etc			Cost of passages under the Superior Civil Services Rules, 1924 ..	*2,000*	*300*	*2,000*	..
			Cost of passages granted to non-Indian Civil Service High Court Judges	*2,000*	*200*	*2,000*	..
			Travelling allowance . ..	*4,000*	*5,000*	*2,500*	*3,813*
			Total .	*8,000*	*5,500*	*6,500*	*3,813*
			Total Judges	**7,40,000**	**7,76,500**	**7,46,500**	**7,91,573**
			Voted .	..	..	..	..
			Charged ..	*7,40,000*	*7,76,500*	*7,46,500*	*7,91,573*
			ORIGINAL SIDE.				
			(2) Registrar.				
Pay of officers	9	9	Registrar, Deputy and Assistant Registrars (1,800 and less) ..	*83,600*	*80,000*	*73,800*	*86,447*
	2	2	Official and Assistant Official Referees, 1(1,800), 1 (760—1,000)	*33,600*	*33,000*	*33,600*	*29,749*
	2	2	Clerk to the Chief Justice and Clerk of the Crown, 1 (600—30—750), 1 (700)	*15,800*	*16,000*	*15,600*	*13,363*
			Special Officer .. .	*900*	*1,800*	*900*	..
			Leave salaries of officers .	*2,000*	..	*5,000*	*1,413*
			Total .	*1,35,900*	*1,33,800*	*1,28,900*	*1,30,972*
Pay of establishment.	10	10	Interpreters and Translators (500 and less)	*39,700*	*38,400*	*38,400*	*37,518*
	140	142	Assistants (300 and less) ..	*1,98,540*	*1,92,000*	*1,93,000*	*1,87,948*
	64	64	Servants (35 and less) .	*14,700*	*15,000*	*14,500*	*14,639*
			Temporary establishment ..	*13,643*	*17,900*	*14,800*	*14,373*
			Total	*2,66,583*	*2,63,300*	*2,60,700*	*2,54,478*
Allowances, honoraria, etc.			Travelling allowance ..	*100*	*300*	*100*	.
			House-rent and other allowances ..	*1,400*	*200*	*1,400*	*369*
			Remuneration to copyists ..	*32,000*	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924 ..	..	.	..	.
			Cost of passages granted under rules applicable to non-superior officers of non-Asiatic domicile under Central Government ..	..	*1,000*	.	..
			Total ..	*33,500*	*1,500*	*1,500*	*369*
Contingencies			Customs duty on imported stores	..	.	..	.
			Miscellaneous charges	..	..	.	..
			Postage and telegram charges ..	*500*	*500*	*500*	*400*
			Rents, rates and taxes ..	*21,500*	*21,500*	*21,500*	*21,473*
			Sessions expenses ..	*4,000*	*4,100*	*4,500*	*3,994*
			Office expenses and miscellaneous ..	*14,000*	*42,000*	*43,000*	*45,740*
			Purchase of books ..	*300*	*300*	*300*	*333*
			Total ..	*40,300*	*68,400*	*69,800*	*71,940*
			For rounding .. .	*+17*		*+100*	.
			Total Registrar ..	**4,76,300**	**4,67,000**	**4,61,000**	**4,57,759**
			Voted ..	..	.	..	..
			Charged ..	*4,76,300*	*4,67,000*	*4,61,000*	*4,57,759*

III—Detailed Account No. 27A—High Court—*contd.*

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Official Receiver.	Rs.	Rs.	Rs.	Rs
A-1—Pay of officers	1		Receiver (700) ..	..	*11,900*	*8,400*	8,40
A-2—Pay of establishment.	11		Clerks (300 and less) ..	.	*15,000*	*13,000*	9,32
			Servants (27 and less) ..	..	*1,000*	*900*	74
	4		Total ..	..	*16,000*	*13,900*	9,96
			Receiver's commission ..	..	*16,700*	*11,500*	24,18
A-3—Allowances, honoraria, etc.			Office expenses and miscellaneous ..	.	*1,600*	*500*	1,96
A-4—Contingencies			Purchase of books ..	..	*50*	*50*	
			Rents, rates and taxes ..	.	*7,500*	*8,000*	5,36
			Postage and telegram charges ..	..	*250*	..	
			Total ..	..	*9,400*	*8,550*	7,32
			For rounding ..	.	..	*—50*	.
			Total Official Receiver ..	..	**54,000**	**42,300**	**49,81**
			Voted ..	..	..	..	..
			Charged ..	..	*54,000*	*42,300*	*49,81*
			(3) APPELLATE SIDE.				
			Registrar.				
A-1—Pay of officers	6	6	Registrar and other gazetted officers, 1 (1,000—2,000), 1 (1,000), 1 (500—40—700), 1 (400—25—450), 1 (540+duty allowance 100) ..	*68,800*	*70,000*	*67,500*	70,1
			Leave salaries	*1,200*	.	*1,500*	.
			Total ..	*70,000*	*70,000*	*69,000*	70,1
A-2—Pay of establishment.	8	8	Interpreters and Translators (300 and less)	*22,800*	*22,000*	*23,500*	23,4
	200	197	Assistants (540 and less) ..	*2,62,000*	*2,58,000*	*2,68,370*	2,60,6
	168	168	Servants (32 and less) ..	*38,000*	*37,000*	*38,100*	36,1
			Temporary establishment ..	*13,240*	*20,000*	*21,200*	23,2
			Total ..	*3,36,040*	*3,37,000*	*3,51,170*	3,46,1
A-3—Allowances, honoraria, etc			Travelling allowance	*100*	*200*	*100*	
			House-rent and other allowances	*200*	*900*	*1,700*	1,3
			Compensation for dearness of food	.	..	..	.
			Cost of passages under the Superior Civil Services Rules, 1924 ..	.	*400*	..	..
			Cost of passages of non-Superior Officers . ..	.	..	..	.
			Total ..	*300*	*1,500*	*1,800*	1,1
A-4—Contingencies			Customs duty on imported stores..	.	..	..	..
			Copying charges	*35,000*	*32,000*	*35,000*	33,3
			Postage and telegram charges ..	*8,000*	*8,000*	*8,000*	8,
			Purchase of books, etc. ..	*4,000*	*4,000*	*4,000*	3,
			Office expenses and miscellaneous	*28,000*	*24,000*	*25,000*	27,
			Other charges	..	..	..	
			Total ..	*75,000*	*68,000*	*72,000*	73,
			For rounding .. .	*—40*	..	*+30*	.
			Total Registrar ..	**4,81,300**	**4,76,500**	**4,94,000**	**4,89**
			Voted ..	..	..	..	..
			Charged ..	*4,81,300*	*4,76,500*	*4,94,000*	*4,89,631*

III—Detailed Account No. 27A—High Court—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs	Rs	Rs.
			Reporters.				
Pay of officers	8	8	Law Reporters, 1 (600), 7 (200)	*24,000*	*24,000*	*24,000*	*24,000*
Pay of establishment.	1	1	Clerk (100)	*1,200*	*1,200*	*1,200*	*1,200*
	1	1	Servant (18)	*200*	*200*	*200*	*216*
			Total ..	*1,400*	*1,400*	*1,400*	*1,416*
Allowances, honoraria, etc.			Compensation for dearness of food	..	..		..
Contingencies			Office expenses and miscellaneous	*150*	*100*	*100*	*118*
			Purchase of books	*50*	*100*	*51*	*66*
			Total ..	*200*	*200*	*151*	*184*
			For rounding .. .	..	..	+ 49	..
			Total Reporters ..	**25,600**	**25,600**	**25,600**	**25,600**
			Voted ..				..
			Charged ..	*25,600*	*25,600*	*25,600*	*25,600*

III—Detailed Account No. 27B—Official Receiver, Calcutta.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38
				Rs	Rs	Rs	Rs
			B. Official Receiver, Calcutta.				
-Pay of officers		1	Receiver (1,100—1,400) ..	13,200		..	
-Pay of establishment.		16	Clerks (300 and less) .	19,000		..	
		4	Servants (27 and less) ..	1,000	..		
			Total ..	20,000		..	
-Allowances, honoraria, etc.			House-rent and other allowances	..			..
			Receiver's Commission	..	..	..	
			Total ..			..	..
-Contingencies..			Office expenses and miscellaneous	3,000		..	..
			Posts and telegram charges	300		..	
			Purchase of books, etc	50			..
			Rents, rates and taxes ..	8,800			
			Total ..	12,150		..	..
			For rounding	—350		..	..
			Total Official Receiver, Calcutta (Voted) ..	**45,000**		..	..

III—Detailed Accounts Nos. 27 C and D.—Official Assignee and Law Officers.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			C—Official Assignee.	Rs.	Rs.	Rs.	Rs.
C-1—Pay of officers	1	1	Official Assignee and Deputy Official Assignee	18,000	16,800	16,800	
C-2—Pay of establishment.	32	32	Clerks	36,000	35,200	34,400	.
	19	19	Servants	3,600	3,400	3,700	
			Total ..	39,600	38,600	38,100	..
C-3—Allowances, honoraria, etc.			Travelling allowance ..	..	100	200	..
			House-rent and other allowances ..	1,000	500	1,000	..
			Total ..	1,000	600	1,200	..
C-4—Contingencies ..			Postage and telegram charges ..	100	100	100	..
			Purchase of books	200	200	200	.
			Rents, rates and taxes ..	19,200	19,200	19,000	
			Law charges ..	8,000	1,000	8,000	
			Office expenses and miscellaneous	5,000	5,000	5,000	
			Total ..	32,500	25,500	32,300	..
			For rounding	—100	..	—400	
			Total ..	**91,000**	**81,500**	**88,000**	(a)
			Voted ..	**91,000**	**81,500**	**88,000**	.
			Charged ..	..	..	..	..
			D—Law Officers.				
			SUMMARY.				
(1) English Law Officers			**Voted** ..	**45,500**	**45,500**	**45,500**	**46,357**
			Charged	*29,200*	*29,200*	*29,200*	*30,176*
(2) Legal Remembrancer			**Voted** ..	**1,61,700**	**1,49,000**	**1,77,700**	**1,49,027**
			Charged	*46,400*	*43,300*	*46,500*	*36,383*
(3) Mufassal establishment			**Voted** ..	**3,09,300**	**2,97,900**	**2,95,600**	**2,99,327**
			Charged	*200*	*200*	*200*	*164*
Deduct—**Recoveries from other Governments for services rendered by the Law Officers of Bengal—**							
Central Government (Voted)				**4,000**	**4,000**	**4,000**	**4,000**
Assam Government			**Voted** ..	**8,000**	**2,900**	**13,000**	**13,000**
			Charged	*1,800*	*700*	*2,300*	*2,300*
			Total ..	**5,78,500**	**5,57,500**	**5,74,500**	**5,41,234**
			Voted ..	**5,04,500**	**4,85,900**	**5,00,900**	**4,76,911**
			Charged	*74,000*	*72,000*	*73,600*	*64,423*

(a) Actuals shown under High Court.

III—Detailed Account No. 27D—Law Officers —*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			DETAILS.				
			(1) English Law Officers.				
1—*Pay of officers*	1	1	Advocate-General (2,000) (*Charged*)	*24,000*	*24,000*	*24,000*	*25,000*
	1	1	Standing Counsel (1,000) (voted) ..	12,000	12,000	12,000	12,000
	1	1	Solicitor to Government (2,600) .. (voted)	31,200	31,200	31,200	32,100
			Total ..	67,200	67,200	67,200	69,100
			Voted .	43,200	43,200	43,200	44,100
			Charged ..	*24,000*	*24,000*	*24,000*	*25,000*
2—*Pay of establishment.*			Allowance of Advocate-General (*Charged*)	*5,200*	*5,200*	*5,200*	*5,176*
3—*Allowances, honoraria, etc.*			House-rent and other allowances ..	1,900	1,900	1,900	1,881
4—*Contingencies*			Customs duty on imported stores ..		..	..	..
			Miscellaneous charges ..		..	.	..
			Rents, rates and taxes ..		..	.	.
			Postage and telegram charges ..	100	100	70	82
			Purchase of books ..	200	200	200	220
			Office expenses and miscellaneous	100	100	100	74
			Total ..	400	400	370	376
			For rounding Voted ..	.	..	+ 30	..
			For rounding *Charged* ..	.	..	..	..
			Total English Law Officers	**74,700**	**74,700**	**74,700**	**76,533**
			Voted	**45,500**	**45,500**	**45,500**	**46,357**
			Charged	*29,200*	*29,200*	*29,200*	*30,176*
			(2) Legal Remembrancer.				
1—*Pay of officers*	1	1	Legal Remembrancer (3,000) Voted ..		..	..	..
			Charged ..	*36,000*	*33,000*	*36,000*	*33,484*
	6	6	Other officers, 1 (2,200), 1 (1,200—100—2—1,600), 1(600—1,200), 1 (500), 1(300), 1(150).	54,800	53,700	67,000	54,095
			Leave salaries ..	..	..	.	..
			Total ..	90,800	86,700	1,03,000	87,579
2—*Pay of establishment.*	17	19	Clerks (400 and less) ..	19,580	19,000	21,100	21,778
	16	16	Servants (21 and less) ..	3,200	3,200	3,200	3,200
			Temporary establishment ..		900	..	.
			Leave salaries	1,000	..	1,000	..
			Total ..	23,780	23,100	25,300	24,978
3—*Allowances, honoraria, etc.*			Travelling allowance— Voted ..	300	300	500	209
			Charged ..	*400*	*300*	*400*	*493*
			Hill allowance	300	200	300	198
			House-rent and other allowances— Voted ..	100	100	100	120
			Charged ..		..	.	*26*
			Compensation for dearness of food		..	..	..
			Fees to pleaders— Voted ..	25,000	25,000	25,000	21,771
			Charged ..	*10,000*	*10,000*	*10,000*	*2,380*
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
			Total ..	36,100	35,900	36,300	25,197
			Voted ..	**25,700**	**25,600**	**25,900**	**22,268**
			Charged ..	*10,400*	*10,300*	*10,400*	*2,899*

III—Detailed Account No. 27D—Law Officers—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actual 1937-3
				Rs.	Rs.	Rs.	Rs
D-4—Contingencies ..			Fees to pleaders (other than Government servants) ..	28,000	28,000	28,000	28,1
			Customs duty on imported stores ..	..	..	..	..
			Charges for conducting law suits ..	26,000	15,000	28,000	14,4
			Other charges	..	..	..	..
			Postage and telegram charges ..	700	700	700	7
			Purchase of books, etc. ..	600	600	600	7
			Rents, rates and taxes ..	.	..	..	.
			Office expenses and miscellaneous ..	2,300	2,300	2,300	2,7
			Total ..	57,600	46,600	59,600	47,6
			For rounding—				
			Voted ..	−180		−100	.
			Charged ..	..		*+100*	..
			Total—Legal Remembrancer ..	**2,08,100**	**1,92,300**	**2,24,200**	1,35,4
			Voted ..	**1,61,700**	**1,49,000**	**1,77,700**	1,49,0
			Charged ..	*46,400*	*43,300*	*46,500*	36,3
			(3) Mufassal Establishment.				
D-1—Pay of officers	44	44	Government Pleaders and Public Prosecutors (100 and less)—				
			Voted ..	33,900	33,300	32,000	32,1
			Charged ..	.	..	..	..
D-2—Pay of establishment. ..			Allowances of Government Pleaders—				
			Voted ..	6,600	6,600	6,600	6,57
			Charged ..	.	..	..	
D-3—Allowances, honoraria, etc.			Travelling allowance ..			500	
			Fees to pleaders in criminal cases—				
			Voted ..	1,37,000	1,37,000	1,30,000	1,34,99
			Charged ..	..	..	..	.
			Fees to pleaders in civil suits ..	10,000	10,000	10,000	9,14
			Fees to pleaders for the defence of paupers in murder cases ..	..	..	..	..
			Total ..	1,47,000	1,47,000	1,40,500	1,44,14
D-4—Contingencies			Fees to pleaders in civil suits (other than Government servants) ..	4,000	4,000	4,000	4,00
			Fees to pleaders for defence of paupers in murder cases (other than Government servants)—				
			Voted ..	10,000	9,000	10,500	9,10
			Charged ..	*100*	*100*	*100*	5
			Fees to pleaders in criminal cases (other than Government servants)—				
			Voted ..	1,08,000	98,000	1,02,000	1,02,89
			Charged ..	*100*	*100*	*100*	10
			Total ..	1,22,200	1,11,200	1,16,700	1,16,59
			For rounding—				
			Voted ..	−200	..	..	..
			Charged ..	..	..	..	..
			Total Mufassal Establishment ..	**3,09,500**	**2,98,100**	**2,95,800**	2,98,6
			Voted ..	**3,09,300**	**2,97,900**	**2,95,600**	2,98,3
			Charged ..	*200*	*200*	*200*	1

III—Detailed Account No. 27E—Administrator-General and Official Trustee.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
-Pay of officers	2	2	Administrator-General and Deputy Administrator-General, 1 (2,000—100—2,500), 1 (1,000—50—1,200)	43,200	40,000	42,600	41,645
-Pay of establish-nt.	85	85	Clerks (350 and less)	1,00,000	99,000	97,000	97,067
	30	30	Servants (29 and less)	6,800	6,800	6,900	6,677
			Temporary establishment ..	..	..		.
			Leave salaries	..	..	..	..
			Total ..	1,06,800	1,05,800	1,03,900	1,03,744
—Allowances, noraria, etc.			Travelling allowances . .	.	..	.	45
			Compensation for dearness of food	..	..	.	..
			Cost of passages under the Superior Civil Services Rules, 1924	..	..	..	..
			House rent and other allowances ..	200	200	200	158
			Total ..	200	200	200	203
—Contingencies			Rents, rates and taxes ..	..	..		..
			Office expenses and miscellaneous ..	..	..	..	..
			For rounding (voted) .. .	− 200	..	+ 300	.
			Total .	1,50,000	1,46,000	1,47,000	1,45,592
			Voted ..	1,50,000	1,46,000	1,47,000	1,45,592
			Charged ..	..	..		..

III—Detailed Account No. 27F—Coroner's Court.

-1—Payof officers	1	1	Coroner (300)	3,600	3,600	3,600	3,600
-2—Pay of establish-ment.	1	1	Interpreter and Clerk (60) ..	930	800	930	720
	2	2	Servants (16 and less)	416	400	400	408
			Total ..	1,346	1,200	1,330	1,128
-3—Allowances, honoraria, etc.			Travelling allowance . ..	432	900	432	346
			Compensation for dearness of food	..	.	.	.
			House-rent and other allowances ..	400	400	360	324
			Total ..	832	1,300	792	670
-4—Contingencies			Rents, rates and taxes	..	..	..	..
			Office expenses and miscellaneous ..	400	400	400	337
			Total ..	400	400	400	337
			For rounding	− 78	..	− 122	..
			Total ..	6,100	6,500	6,000	5,735
			Voted .	6,100	6,500	6,000	5,735
			Charged ..	..	..	..	..

III—Detailed Account No. 27G—Presidency Magistrates' Courts.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
(1) **Presidency Magistrates** .. .. .. { **Voted** ..	1,92,000	1,92,500	1,93,000	1,45,303
{ *Charged* ..	*21,000*	*20,200*	*20,000*	*19,534*
(2) **Juvenile Court and Detention House for Juvenile Offenders (voted)**	13,000	13,000	12,000	12,685
Total ..	2,26,000	2,25,700	2,25,000	1,77,522
Voted ..	2,05,000	2,05,500	2,05,000	1,57,988
Charged ..	*21,000*	*20,200*	*20,000*	*19,534*

	Number. 1938-39.	Number. 1939-40.	**DETAILS.**				
			(1) Presidency Magistrates.				
G-1—Pay of officers	5	5	Presidency Magistrates, 1 (1,250—50—1,500), 2 (750—50—1,000), 1 (1,000), 1 (350—25-2—400) (voted)	49,000	54,500	48,700	57,186
	1	1	Presidency Magistrate, 1 (2,100) (*Charged*)	*18,900*	*18,000*	*18,000*	*18,210*
	2	2	Municipal Magistrates 1 (1,250), 1 (950) (voted)	26,200	26,200	26,200	25,846
			Total ..	94,100	98,700	92,900	1,01,242
G-2—Pay of establishment.	62	63	Interpreters and clerks (250 and less)	63,320	61,000	63,960	59,283
	48	48	Servants (19 and less)	10,300	10,400	10,300	10,430
			Temporary establishment ..	320	400	..	537
			Total ..	73,940	71,800	74,260	70,250
G-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted	600	600	600	952
			Charged	..	..	..	*114*
			House-rent and other allowances—				
			Voted	200	400	600	231
			Charged	*2,100*	*2,200*	*1,600*	*1,210*
			Diet and travelling allowances of witnesses	..	..	..	..
			Fees to interpreters and pleaders	..	..	..	..
			Remuneration to copyists ..	5,600	5,600	5,900	5,643
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
			Total ..	8,500	8,800	8,700	8,150
			Carried over ..	1,76,540	1,79,300	1,75,860	1,79,642

III—Detailed Account No. 27G—Presidency Magistrates' Courts—*concl'd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			(1) Presidency Magistrates—*concld.*	Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,76,540	1,79,300	1,75,860	1,79,642
4-4—*Contract contingencies.*			A—Contract contingencies ..	6,000	5,900	5,900	5,970
4-5—*Other contingencies.*			Fees to interpreters and pleaders ..	..	..	50	10
			Diet and travelling expenses of witnesses	13,000	10,000	13,000	10,488
			Customs duty on imported stores ..	..	..	..	..
			Other charges	..	..	..	..
			Purchase of books, etc. ..	100	100	100	85
			Rents, rates and taxes	4,400	4,400	4,400	4,440
			Other contingent charges ..	13,000	13,000	13,000	12,544
			Total ..	30,500	27,500	30,550	27,567
4-6—*Establishment charges recoverable from other Governments, departments, etc.*			*Deduct*—Recoveries from the Calcutta Municipality on account of pay and allowances of the Municipal Magistrates and their establishments	..	..	..	48,342
			For rounding—				
			Voted	40	..	+200	..
			Charged	..	..	+*400*	..
			Total Presidency Magistrates	**2,13,000**	**2,12,700**	**2,13,000**	**1,64,837**
			Voted	1,92,000	1,92,500	1,93,000	1,45,303
			Charged	*21,000*	*20,200*	*20,000*	*19,534*
			(2) Juvenile Court and Detention House, etc.				
7-2—*Pay of establishment.*	7	7	Officers, 1 (180), 3 (100), 1 (40—5—100), 1 (25), 1 (27)	6,600	6,600	6,180	6,334
	7	7	Servants (15)	1,600	1,600	1,600	1,586
			Temporary establishment ..	1,100	1,100	1,080	1,080
			Leave salaries	..	..	..	..
			Total ..	9,300	9,300	8,860	9,000
9-3—*Allowances, honoraria, etc.*			Travelling allowance	960	1,000	960	958
			House-rent and other allowances ..	60	100	60	68
			Total ..	1,020	1,100	1,020	1,026
9-5—*Other contingencies*			Rents, rates and taxes ..	570	600	570	567
			Office expenses and miscellaneous ..	2,000	2,000	2,000	2,092
			Total ..	2,570	2,600	2,570	2,659
			For rounding (voted)	+110	..	−450	..
			Total Juvenile Court, etc. ..	**13,000**	**13,000**	**12,000**	**12,685**
			Voted	13,000	13,000	12,000	12,685
			Charged	..	..	..	..

III—Detailed Account No. 27H—Civil and Sessions Courts.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
CIVIL AND SESSIONS COURTS.					
Summary.					
(1) Civil and Sessions Courts	Voted ...	43,47,000	49,31,400	51,81,500	51,41,630
	Charged	*8,14,500*	*6,31,000*	*5,18,000*	*5,35,488* +228
(2) Process-serving Establishment (Voted)		12,45,000	12,12,000	12,80,500	12,25,703
(3) Court under the Workmen's Compensation Act and Payment of Wages Act	Voted ..	10,900	10,600	10,000	8,764
	Charged	*34,900*	*27,500*	*22,500*	*20,483*
(4) Special Tribunal	Voted ..	2,000	..	10,000	5,094
	Charged	*2,500*	..	*11,500*	*9,456*
For rounding	Voted ..	+100	..	..	
	Charged	*+100*	..	..	..
	Total ..	69,57,000	68,82,500	70,14,000	69,46,618 +228
	Voted ..	61,05,000	62,04,000	64,82,000	63,81,191
	Charged	*8,52,000*	*6,58,500*	*5,52,000*	*5,65,427* +228

Number. 1938-39.	Number. 1939-40.	DETAILS.			
		(1) Civil and Sessions Courts.			
H-1—Pay of officers 34	34	District and Sessions Judges, 3 (3,000), 31 (1,600—2,250)—			
		Voted	..	1,66,000	3,00,000	3,00,592
		Charged	*7,66,000*	*5,89,500*	*4,88,000*	*1,88,395*
48	48	Subordinate Judges (750—1,200) ..	4,80,000	4,80,000	4,65,000	4,75,365
245	245	Munsifs (275—700)	13,20,000	13,10,000	13,70,000	13,52,561
		Temporary District and Sessions Judges—				
		Voted	55,000	55,000	25,000	35,881
		Charged	*20,000*	*20,000*	..	*20,370*
		Temporary Subordinate Judges (voted)	12,000	12,000	12,000	6,688
		Total ..	26,53,000	26,32,500	26,60,000	26,79,852
H-2—Pay of establishment. 2,362	2,362	Clerks (275 and less)	18,60,000	18,55,000	18,65,000	18,54,523
937	937	Servants (22 and less)	2,18,000	2,15,000	2,00,000	2,14,184
		Carried over	47,31,000	47,02,500	47,25,000	47,48,559

III—Detailed Account No. 27H—Civil and Sessions Courts—*contd.*

		Budget Estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward	47,31,000	47,02,500	47,25,000	47,48,559
	(1) Civil and Sessions Courts—*contd.*				
H-2—Pay of establishment—concld.	Temporary Record-room and Comparing establishment	13,000	13,000	13,000	11,496
	Other temporary establishment	53,000	61,000	71,000	61,081
	Total ..	21,44,000	21,44,000	21,49,000	21,41,284
H-3—Allowances, honoraria, etc.	Travelling allowance—				
	Voted ..	50,000	55,000	57,000	53,133
	Charged ..	*15,000*	*10,000*	*10,000*	*9,180*
	House-rent and other allowances—				
	Voted ..	14,000	15,000	15,000	15,914
	Charged ..	*2,500*	*1,500*	*5,000*	*937*
	Compensation for dearness of food—				
	Voted ..		..	..	..
	Charged ..	..	..	..	..
	Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..	*11,000*	*10,000*	*15,000*	*16,606* *+ 228*
	Remuneration to copyists	2,92,000	2,90,000	2,90,000	2,89,880
	Total ..	3,84,500	3,81,500	3,92,000	3,85,650 *+228*
	Carried over	51,81,500	51,58,000	52,01,000	52,06,786 *+228*

III—Detailed Account No. 27H—Civil and Sessions Courts—*contd.*

		Budget Estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward	51,81,500	51,58,000	52,01,000	52,06,786 +228
	(1) Civil and Sessions Courts—*concld.*				
H-4—Contract contingencies.	A—Contract contingencies—				
	Voted ..	2,30,000	2,18,500	2,30,000	2,28,757
	Charged ..	..	..	..	..
H-5—Other contingencies.	Customs duty on imported stores ..	..	..	..	..
	Other charges—				
	Voted ..	..	..	..	..
	Charged ..	..	..	..	..
	Allowances to jurors and assessors—				
	Voted ..	91,000	84,000	86,000	93,002
	Charged ..	..	..	..	..
	Diet and travelling expenses of witnesses—				
	Voted ..	79,000	70,000	76,000	79,918
	Charged ..	..	..	..	..
	Purchase of books, etc.—				
	Voted ..	14,000	30,500	33,000	20,486
	Charged ..	..	..	..	..
	Purchase of typewriters—				
	Voted ..	19,300	6,500	6,500	2,240
	Charged ..	..	..	..	..
	Rents, rates and taxes	40,000	39,000	39,000	39,256
	Liveries to peons—				
	Voted ..	1,500	1,500	1,500	1,993
	Charged ..	..	..	..	..
	Other contingent charges—				
	Voted ..	2,742	2,000	2,000	1,469
	Charged ..	..	..	..	..
	Charges for transmission of landlords' fees ..	2,400	2,400	4,500	3,311
	Total ..	2,49,942	2,35,900	2,48,500	2,41,575
H-6—Grants-in-aid, contributions, etc.	Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*)	..	..	..	..
	For rounding (voted) ..	+58	..	..	..
	Total Civil and Sessions Courts ..	56,61,500	56,12,400	56,79,500	56,77,118 +228
	Voted ..	48,47,000	49,81,400	51,61,500	51,41,630
	Charged ..	*8,14,500*	*6,31,000*	*5,18,000*	*5,35,488* +228

III—Detailed Account No. 27H—Civil and Sessions Courts—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs	Rs	Rs.
			(2) Process-serving Establishment.				
2—*Pay of establishment.*	278	278	Nazirs, Naib-Nazirs and Nazirs' clerks (220 and less)—				
			Voted	2,30,000	2,25,000	2,35,000	2,23,425
			Charged	..	..	..	..
	3,964	3,964	Peons (22 and less)—				
			Voted..	7,65,000	7,55,000	8,00,000	7,81,451
			Charged	..	..	..	..
			Temporary establishment ..	1,05,000	1,00,000	1,00,000	89,215
			Total ..	11,00,000	10,80,000	11,35,000	10,94,091
3—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted	19,000	13,000	19,500	13,391
			Charged	..			..
			House-rent and other allowances ..	1,000	1,000	1,000	979
			Total ..	20,000	14,000	20,500	14,370
5—*Other contingencies.*			Miscellaneous contingent charges—				
			Voted .. .	1,25,000	1,18,000	1,25,000	1,17,242
			Charged	..	.		..
			Total Process-serving Establishment (Voted)	**12,45,000**	**12,12,000**	**12,80,500**	**12,25,703**
			(3) Court under the Workmen's Compensation Act and Payment of Wages Act.				
1—*Pay of officers*	1	1	Commissioner 1(2,700 and less)—				
			Voted	..			..
			Charged	*32,400*	*24,600*	*19,600*	*18,858*
2—*Pay of establishment.*	4	4	Clerks 4 (35—140)	7,200	8,100	6,120	6,824
	5	5	Servants 5 (15—19)	1,100		1,100	
			Leave salaries	100	.	..	..
			Temporary establishment ..	100	100	..	..
			Total ..	8,500	8,200	7,520	6,824
3—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted	800	700	400	548
			Charged	*2,500*	*2,300*	*1,000*	*1,460*
			House-rent and other allowances—				
			Voted	600	600	600	492
			Charged	..	*600*	*1,900*	*165*
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
				3,900	4,200	3,900	2,665
			Carried over ..	44,800	37,000	31,020	28,347

III—Detailed Account No. 27H—Civil and Sessions Courts—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	44,800	37,000	31,020	28,347
			(3) Court under the Workmen's Compensation Act and Payment of Wages Act—*concld.*				
H 5—Other contingencies.			Copying charges	..	..	..	..
			Fees for assessors under section 20(3) of the Act	100	100	200	48
			Rents, rates and taxes ..	.	..	..	..
			Postage and telegram charges ..	..	..	..	..
			Purchase of books	100	100	200	177
			Other contingent charges ..	800	900	1,000	675
			Total ..	1,000	1,100	1,400	900
			For rounding— Voted	.	..	+80	..
			Charged	..	..	..	..
			Total Court under the Workmen's Compensation Act and Payment of Wages Act	**45,800**	**38,100**	**32,500**	**29,247**
			Voted	**10,900**	**10,600**	**10,000**	8,764
			Charged	*34,900*	*27,500*	*22,500*	*20,483*
			(4) Special Tribunal.				
H-1—Pay of officers			Commissioners— Voted	1,000	..	5,000	2,467
			Charged	*2,000*	..	*10,000*	*9,002*
			Total ..	3,000	..	15,000	11,469
H 2—Pay of establishment.			Temporary establishment ..	300	..	1,500	485
H-3—Allowances, honoraria, etc			Travelling allowance— Voted	140	..	700	..
			Charged	*140*	..	*700*	135
			Diet and travelling expenses of witnesses	..	..	..	..
			House-rent and other allowances— Voted	..	..	..	16
			Charged	*200*	..	*1,000*	*319*
			Total ..	480	..	2,400	470
H-5—Contingencies			Diet and travelling expenses of witnesses— Voted	400	..	2,000	960
			Charged	..	..	..	..
			Miscellaneous contingent charges— Voted	200	..	1,000	1,166
			Charged	..	..	..	..
			Total ..	600	..	3,000	2,126
			For rounding .. Voted ..	—40	..	—200	..
			Charged	*+160*	..	*—200*	..
			Total Special Tribunal ..	**4,500**	..	**21,500**	**14,550**
			Voted	**2,000**	..	**10,000**	**5,094**
			Charged	*2,500*	..	*11,500*	*9,456*

III—Detailed Account No. 27I—Courts of Small Causes.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
(1) Presidency Courts (Voted)	2,15,600	2,17,000	2,11,000	2,20,280
(2) Mufassal Courts (Voted)	46,000	45,600	46,000	45,217
Total	2,61,600	2,62,600	2,57,000	2,65,497
Voted ..	2,61,600	2,62,600	2,57,000	2,65,497
Charged	..			..

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			(1) Presidency Courts.				
1—Pay of officers	6	6	Judges (2,500 and less) ..	80,400	77,500	77,400	77,894
	2	2	Registrar and Deputy Registrar (750—900).	15,900	15,500	12,845	10,873
			Leave salaries ..			..	..
			Total ..	96,300	93,000	90,245	88,767
2—Pay of establishment.	77	77	Clerks (350 and less) ..	78,100	82,000	79,880	82,867
	43	43	Servants (32 and less) ..	7,500	7,500	8,000	7,671
			Temporary establishment ..	..	900	..	1,795
			Process-serving establishment—				
			Bailiffs and criers ..	17,700	17,500	17,000	17,172
			Peons ..			..	
			Leave salaries for bailiffs ..				
			Total ..	1,03,300	1,07,900	1,04,880	1,09,505
3—Allowances, honoraria, etc.			Travelling allowance ..		100	200	34
			House-rent and other allowances .	400	400	300	358
			Compensation for dearness of food		..	..	..
			Total ..	400	500	500	392
4—Other contingencies.	..		Rents, rates and taxes ..	9,200	9,200	9,200	9,152
			Office expenses and miscellaneous	6,00	6,000	6,000	11,942
			Purchase of books ..	400	400	400	522
			Total	15,600	15,600	15,600	21,616
			For rounding (voted) ..			—225	..
			Total Presidency Courts (Voted)	2,15,600	2,17,000	2,11,000	2,20,280

II—Detailed Account No. 27I—Courts of Small Causes—*concld.*

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(2) Mufassal Courts.				
I-1—Pay of officers	2	2	Judges 2(850 and less) ..	20,400	20,100	20,000	19,545
			Registrar (700) ..	..	..	..	..
			Deduct—Emergency deduction from pay	..	..	..	..
			Total ..	20,400	20,100	20,000	19,545
I-2—Pay of establishment.	13	13	Clerks (300 and less) ..	12,600	12,600	12,600	12,429
	11	11	Servants (20 and less)	2,200	2,400	2,600	2,145
			Temporary establishment ..	..	..	..	..
			Process-serving establishment—				
	1	1	Nazir (140) ..	1,200	1,200	1,200	1,119
	22	22	Peons (22 and less) ..	5,700	5,300	5,600	5,537
			Temporary establishement ..	..	100	..	237
			Deduct—Emergency deductions from pay	..	..	..	
			Total ..	21,700	21,600	22,000	21,467
I-3—Allowances, honoraria, etc.			Travelling allowance ..	..	..	..	188
			House-rent and other allowances	800	800	1,000	795
			Compensation for dearness of food	..	..	..	..
			Remuneration to copyists ..	100	100	100	144
			Total ..	900	900	1,100	1,127
I-4—Contract contingencies.			Contract contingencies ..	1,450	1,400	1,400	1,496
I-5—Other contingencies.			Rents rates and taxes ..	1,500	1,500	1,500	1,498
			Other contingent charges	100	100	200	84
			Total ..	1,600	1,600	1,700	1,582
			For rounding (voted) ..	—50	..	—200	..
			Total Mufassal Courts (voted)	**46,000**	**45,600**	**46,000**	**45,217**

III—Detailed Account No. 27J. Criminal Courts.

		Budget Estimate, 1939 40	Revised Estimate, 1938 39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
1) Police Case Hospitals		10,300	10,000	10,500	10,977
2) Detention House, Howrah					..
3) Rewards under the Arms Act	Voted	1,200	900	1,500	243
	Charged	*20*	..	..	..
For rounding	Voted		..	..	
	Charged	..	..	..	..
	Total	11,520	10,900	12,000	11,220
	Voted	11,500	10,900	12,000	11,220
	Charged	*20*		..	..

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			Police Case Hospitals.				
J-2—Pay of establishment.	2	2	Sub-Assistant Surgeons (200 and less)	4,600	4,300	4,600	4,602
	3	3	Compounders and dressers (30 and less)	1,200	1,200	1,100	1,234
			Leave salaries		..	..	..
			Deduct—Emergency deductions from pay	..	..	.	..
			Total	5,800	5,500	5,700	5,836
J-3—Allowances, honoraria, etc.			Travelling allowance ..	100	100	150	83
			House-rent and other allowances	240	200	240	240
			Compensation for dearness of food		..	..	..
			Total	340	300	390	323
J-4—Contingencies			Office expenses and miscellaneous	4,200	4,200	4,200	4,818
			Purchase of books	..	..	..	..
			Total ..	4,200	4,200	4,200	4,818
			For rounding (voted)	- 40		+ 210	..
			Total	10,300	10,000	10,500	10,977
			Total Police case Hospitals (Voted)	10,300	10,000	10,500	10,977

III—Detailed Account No. 27K—Pleadership and Muktearship Examination Charges.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
K-1—Pay of officers	1	1	Secretary (100)	1,200	1,200	1,200	1,200
K-2—Pay of establishment	1	1	Clerk (150)	2,000	2,000	2,000	1,956
	1	1	Servant (15)				
			Total ..	2,000	2,000	2,000	1,956
K-3—Allowances honoraria, etc.			House-rent and other allowances ..	24	..	24	24
K-4—Contingencies			Fees to examiners	1,400	1,500	1,800	1,603
			Office expenses and miscellaneous	2,600	2,600	2,600	2,569
			Total ..	4,000	4,100	4,400	4,172
			For rounding (voted) ..	−24	..	+376	
			Total ..	**7,200**	**7,300**	**8,000**	**7,352**
			Voted ..	**7,200**	**7,300**	**8,000**	**7,352**
			Charged	..	..	..	.

III—Detailed Account No. 27L—Charges in England.

CHARGES IN ENGLAND.				
A—Secretary of State for India—				
Other charges .. .. .. **Voted** ..	**5,380**	**4,400**	**6,000**	**1,949**
Charged	*520*	..	..	
B—High Commissioner for India—				
Leave and deputation salaries .. .. **Voted** ..	**17,200**	**12,800**	**22,440**	**9,315**
Charged	*2,40,000*	*2,10,600*	*2,13,360*	*2,22,861*
Overseas pay .. .. **Voted** ..	..	..	..	..
Charged	*40,000*	*45,700*	*44,000*	*44,709*
Other charges (*Charged*)	*4,000*	..	..	*228*
For rounding .. .. **Voted** ..	..	..	−340	..
Charged	..	..	+40	..
Total ..	**3,07,080**	**2,73,500**	**2,85,500**	**2,79,062** −228
Voted ..	**22,580**	**17,200**	**28,100**	**11,264**
Charged	*2,84,520*	*2,56,300*	*2,57,400*	*2,67,798* −228
Loss or gain by exchange .. .. **Voted** ..	..	..	..	−59
Charged	..	..	..	−1,404

GRANT No. 15

Jails and Convict Settlements

(Head of Account:—28—Jails and Convict Settlements)

Voted Rs. 33,73,000 *Charged Rs. 1,42,000*

Total Rs. 35,15,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
1—Jails—					
A-1—Pay of officers	Voted	70,900	68,800	70,900	76,970
	Charged	*1,25,700*	*1,15,500*	*1,28,900*	*1,09,583*
A-2—Pay of establishment	Voted	11,71,450	11,78,200	12,37,488	11,97,483
	Charged	*2,350*	*2,300*	*2,350*	*2,187*
A-3—Allowances, honoraria, etc.	Voted	75,350	76,700	85,970	87,747
	Charged	*3,500*	*5,890*	*4,600*	*4,299*
A-5—Contingencies	Voted	16,09,751	15,93,300	18,16,546	16,12,066
	Charged	*2,060*	*1,910*	*2,290*	*1,502*
A-6—Grants-in-aid, contributions, etc.	Voted	..	..	..	..
	Charged	..	..	..	..
A-7—Charges for the distribution of quinine by the Presidency Jail (Voted).		30,000	30,000	25,000	27,892
A-8—Establishment charges payable to other Governments, Departments, etc.	Voted	..		..	..
	Charged	..		..	..
A-9—*Deduct*—Establishment charges recoverable from other Governments Departments, etc.	Voted	2,700	3,000	2,500	358
	Charged			..	..
For rounding	Voted	−251	..	+596	..
	Charged	*+890*	..	*+860*	
Total A—Jails		30,89,000	30,69,800	33,73,000	31,19,461
	Voted	29,54,500	29,44,000	32,34,000	30,01,836
	Charged	*1,34,500*	*1,25,600*	*1,39,000*	*1,17,511*

II—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B.—Charges on account of persons confined or detained in Jails outside the Province.—					
B-1—Pay of officers	Voted	..	400	..	39,709
	Charged	..	..	..	*13,744*
B-2—Pay of establishment	Voted ..	..	15,500	..	1,26,022
	Charged	..	..	..	..
B-3—Allowances, honoraria, etc.	Voted ..	..	..	..	53,837
	Charged	..	..	..	*1,856*
B-4—Contingencies	Voted ..	10,300	2,500	300	2,70,701
	Charged	..	..	..	.
B-5—Grants-in-aid, contributions	*Charged*	..	..	..	*632*
B-6—*Deduct*—Establishment charges recoverable from other Governments. ..	Voted	..	..	..	6,807
For rounding	Voted ..	..	..	..	
	Charged	..	..	..	.
Total B—Charges on account of persons confined or detained in Jails outside the Province		10,300	18,400	300	4,99,954
	Voted ..	10,300	18,400	300	4,83,722
	Charged	.		..	*16,232*
C—Jails Manufacturers—					
C-1—Pay of officers	Voted ..	5,300	5,300	4,800	5,312
	Charged	..	..	..	.
C-2—Pay of establishment	Voted ..	35,750	35,200	36,500	33,096
	Charged	..	.	..	.
C-3—Allowances, honoraria, etc.	Voted .	1,800	1,800	2,000	1,684
	Charged	..	..	..	.
C-5—Contingencies	Voted ..	7,15,343	6,97,600	6,97,800	7,37,429
	Charged	*500*	*500*	*500*	*466*
C-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted ..	3,49,900	3,50,300	3,50,000	3,38,550
	Charged	*100*	*100*	*100*	*54*
For rounding	Voted ..	+307	..	..	
	Charged		.	..	
**Total C—Jail Manufacturers .. .. ..

III—Detailed Account No. 28A.—Jails.

		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
JAILS.					
SUMMARY.					
tribution by Jails—					
(a) Superintendence	Voted	67,000	64,000	65,000	62,678
	Charged	*31,800*	*33,000*	*32,000*	*30,850*
(b) Presidency Jails	Voted	2,85,000	2,80,310	3,26,000	3,39,839
	Charged	*20,000*	*24,190*	*21,000*	*23,414*
(c) Central Jails	Voted	11,36,000	11,37,700	11,37,000	10,09,311
	Charged	*73,000*	*59,500*	*71,000*	*51,601*
(d) District Jails	Voted	9,51,000	9,55,000	11,58,000	10,84,653
	Charged	*5,000*	*4,600*	*10,000*	*7,963*
(e) Subsidiary Jails	Voted	3,11,000	3,04,990	3,26,000	3,05,823
	Charged	*4,000*	*3,710*	*4,000*	*3,230*
(f) Borstal Institution		51,000	51,000	55,000	46,799
(h) Charges for moving prisoners (in cash)	Voted	16,000	16,000	16,500	14,577
	Charged	*100*	*100*	*100*	*63*
(i) Charges for moving prisoners by Railway Warrants	Voted	48,000	48,000	55,000	49,469
	Charged			..	..
(j) Charges for police custody	Voted	62,000	60,000	73,200	61,147
	Charged	*600*	*600*	*800*	*450*
(k) Rearmament of the Jail Department					..
—Charges for the distribution of quinine by the Presidency Jail (voted)		30,000	30,000	25,000	27,992
—Establishment charges payable to other Governments, Departments, etc.			..		..
—*Deduct*—Establishment charges recoverable from other Governments (voted).		−2,700	−3,000	2,500	−358
For rounding	Voted	+ 200	..	+ 200	..
	Charged	..	..	*+100*	..
	Total	30,89,000	30,69,600	33,73,000	31,19,491
	Voted	29,54,500	29,44,000	32,34,000	30,01,838
	Charged	*1,34,500*	*1,25,600*	*1,39,000*	*1,17,671*

III—Detailed Account No. 28A—Jails—*contd.*

	Number 1938-39.	Number 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) Superintendence.				
A-1—Pay of officers.	1	1	Inspector-General (2,500) (*Charged*)	*29,300*	*30,000*	*28,700*	28,36
	1	1	Other gazetted officers (600)—				
			Voted ..	8,000	7,200	7,200	7,20
			Charged ..	..	..	..	
			Total Pay of Officers ..	37,900	37,200	35,900	35,56
A-2—Pay of establishment.	31	31	Clerks (250 and less) ..	40,840	39,800	39,648	39,18
	14	14	Servants (26 and less) ..	2,800	2,800	2,800	2,60
	-		Temporary establishment ..	8,000	7,500	8,000	7,11
			Total Pay of establishment ..	51,640	50,100	50,448	48,89
A-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	1,700	1,700	1,700	1,72
			Charged ..	*1,500*	*2,000*	*1,700*	*1,21*
			Hill allowances	100	100	100	7
			House-rent and other allowances—				
			Voted ..	100	100	100	
			Charged ..	*1,000*	*1,000*	*1,400*	*1,2*
			Cost of passage granted under the Superior Civil Service Rules, 1924 (*Charged*) ..	..	..	..	..
			Total Allowances, honoraria ..	4,400	4,900	5,000	4,3
A-5—Contingencies			Other Contingent Charges—				
			Voted ..	1,200	1,200	1,500	1,2
			Charged ..	..	..	..	..
			Purchase of books	100	100	100	
			Commission charges on warrants and credit notes	3,500	3,500	4,000	3,4
			Total Contingencies ..	4,800	4,800	5,600	4,7
			For rounding—				
			Voted ..	+60	..	−148	..
			Charged ..	..	..	*+200*	..
			Total Superintendence ..	**98,800**	**97,000**	**97,000**	**93,5**
			Voted ..	**67,000**	**64,000**	**65,000**	**62,**
			Charged ..	*31,800*	*33,000*	*32,000*	*30,*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Presidency Jail.				
1—*Pay of officers*	2	2	Superintendent (1,650) and Deputy Superintendent 1 (500)—				
			Voted ..	4,400	4,000	4,000	4,357
			Charged	*19,800*	*23,100*	*21,000*	*22,124*
			Medical Officer—				
			Voted ..	..	..	..	..
			Charged	..	..	..	..
			Total Pay of Officers ..	24,200	27,100	25,000	26,481
2—*Pay of establishment.*	7	7	Jailors and Deputy Jailors (400 and less)	13,000	12,000	17,500	18,534
	14	14	Clerical, educational and mechanical establishments (130 and less)	8,040	8,000	11,100	10,150
			Warder establishment.				
	191	191	Permanent watch and ward (250 and less) .. .	69,000	68,000	68,600	67,762
			Temporary watch and ward ..	9,200	12,000	17,900	21,279
			Medical establishment.				
	3	3	Assistant and Sub-Assistant Surgeons (175 and less) ..	4,500	4,500	5,400	4,907
	1	1	Compounders and dressers (40 and less) .. .	500	500	500	440
			Total Pay of establishment ..	1,04,240	1,05,000	1,20,400	1,23,162
3—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted ..	2,000	2,000	2,000	2,121
			Charged	*400*	*890*	*400*	*1,123*
			House-rent and other allowances { Voted ..	7,500	8,000	10,335	10,558
			House-rent and other allowances { *Charged*		*200*	..	*167*
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) .	..	..	..	..
			Cost of passages under Bengal Passage Rules, 1927	.. 500	500	.. 500	.. 283
			Cost of railway warrants .	10,400	11,590	13,235	14,252
			Total Allowances, honoraria, etc. ..	1,38,840	1,43,690	1,58,635	1,63,895
			Carried over				

III—Detailed Account No. 28A—Jails—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	1,38,840	1,43,600	1,58,035	1,03,894
	Presidency Jail—*concld.*				
4-5—*Contingencies*	Clothing and bedding of prisoners ..	14,500	14,500	19,300	12,423
	Dietary charges	1,00,000	89,010	1,11,000	1,23,807
	Extraordinary charges for live-stock and tools and plant	2,000	6,000	2,000	2,068
	Hospital charges	15,000	15,100	15,000	18,137
	Miscellaneous services and supplies ..	15,000	16,000	21,000	23,947
	Sanitation charges	2,400	2,400	2,500	2,248
	Customs duty on imported stores ..	..	..	..	..
	Freight charges	300	300	500	127
	Purchase of books	100	100	100	90
	Petty construction and repairs	2,000	2,000	2,000	1,781
	Rents, rates and taxes	12,700	12,700	12,700	12,656
	Other contingent charges	2,664	2,100	2,357	2,074
	Total contingencies ..	1,66,664	1,60,810	1,88,457	1,99,359
	For rounding—				
	Voted ..	−304	..	+308	..
	Charged	*−200*	..	*−400*	..
	Total Presidency Jails ..	**3,05,000**	**3,04,500**	**3,47,000**	**3,03,253**
	Voted ..	**2,85,000**	**2,89,310**	**3,26,000**	**3,39,839**
	Charged	*20,000*	*24,190*	*21,000*	*63,414*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(c) Central Jails.				
A-1—Pay of officers	6	6	Superintendents and Deputy Superintendents (2,050 and less)—				
			Voted ..	24,100	27,300	24,300	32,575
			Charged ..	*72,000*	*57,800*	*69,700*	*51,164*
	1	1	Medical officers (Rs. 100)—				
			Voted ..	1,100	2,000	1,300	1,837
			Charged ..	..	..	..	*203*
			Total Pay of officers ..	97,200	87,100	95,300	85,800
A-2—Pay of establishment.	27	27	Jailors and Deputy Jailors (450 and less) ..	59,000	60,000	57,700	52,826
	38	38	Clerical, educational and mechanical establishments (150 and less) ..	35,320	31,060	32,900	28,334
			Warder establishment.				
	690	690	Permanent watch and ward (Rs. 250 and less)	2,13,000	2,12,000	2,13,000	1,98,060
			Temporary watch and ward .	73,000	76,000	72,480	51,109
			Medical establishment.				
	12	12	Assistant and Sub-Assistant Surgeons (Rs. 175 and less) ..	23,000	22,000	22,000	21,772
	5	5	Compounders and dressers (Rs. 40 and less)	2,500	2,400	2,500	2,183
			Total pay of establishment ..	4,06,420	4,04,000	4,00,580	3,54,284
A-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	5,500	5,500	5,000	5,588
			Charged	*500*	*700*	*1,000*	*218*
			House-rent and other allowances—				
			Voted ..	24,000	24,000	25,450	21,707
			Charged ..	..	*1,000*	..	*16*
			Cost of railway warrants ..	2,000	2,000	2,000	1,684
			Cost of passages granted under the Superior Civil Services Rules, 1924—				
			Voted ..	..	..	..	..
			Charged ..	..	..	..	..
			Cost of passages under Bengal Passage Rules, 1927	..	..	550	533
			Total Allowances, honoraria, etc. ..	32,000	33,200	34,000	29,836
			Carried over ..	5,35,620	5,24,300	5,29,860	4,69,920

III—Detailed Account No. 28A—Jails—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward	5,35,620	5,24,300	5,29,880	4,09,920
	(c) Central Jails—*concld.*				
A.—5—*Contingencies*	Clothing and bedding of prisoners ..	52,700	52,700	52,700	43,640
	Dietary charges	3,84,000	3,82,000	3,88,900	3,47,900
	Extraordinary charges for live-stock and tools and plant	12,400	10,400	13,400	9,465
	Hospital charges	73,200	73,300	72,200	65,454
	Miscellaneous services and supplies ..	64,000	65,000	70,400	54,048
	Sanitation charges	49,070	54,200	43,920	37,596
	Customs duty on imported stores ..	..	..	..	..
	Freight charges	1,900	1,000	2,000	1,699
	Purchase of books	700	700	1,000	727
	Petty construction and repairs	8,000	8,000	8,000	7,893
	Rents, rates and taxes	14,200	14,200	13,300	13,826
	Other contingent charges	11,392	10,500	11,583	8,735
	Total contingencies ..	6,73,062	6,72,900	6,77,403	5,90,983
	For rounding—				
	Voted ..	−182	..	+417	..
	Charged	*+500*	..	*+300*	..
	**Total Central Jails .. **	**12,09,000**	**11,97,200**	**12,06,000**	**10,00,912**
	**Voted .. **	**11,36,000**	**11,37,700**	**11,37,000**	**10,09,311**
	Charged	*73,000*	*59,500*	*71,000*	*51,601*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 19. 8-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			DETAILS.				
			(d) **District Jails.**				
1—Pay of officers	20	20	Superintendents and Deputy Superintendents (Rs. 400 and less)—				
			Voted .	22,300	16,400	19,600	18,879
			Charged	*4,000*	*4,400*	*9,500*	*7,652*
			Medical Officer—				
			Voted ..	..	1,600	4,000	2,027
			Charged	*600*	*200*		*48*
			Total pay of officers ..	26,900	22,600	33,100	28,036
6—Pay of establishment.	48	48	Jailors and Deputy Jailors (Rs. 400 and less)				
			Voted	1,00,500	1,08,000	1,14,900	1,16,187
			Charged		.		.
	32	32	Clerical, educational and mechanical establishment (Rs. 120 and less)—				
			Voted .	20,600	20,000	19,460	21,597
			Charged	..	.		.
			Warder establishment				
	785	785	Permanent watch and ward (Rs 40 and less)				
			Voted	2,40,000	2,38,100	2,40,000	2,36,199
			Charged	.			..
			Temporary watch and ward—				
			Voted .	22,000	28,600	07,350	73,042
			Charged	.			..
			Menial and other establishments				
			Permanent servant (Rs. 15) (voted)		..		..
			Temporary servant—				
			Voted	.	..	.	—
			Charged	..	..	..	—
			Medical establishment.				
	20	20	Assistant and Sub-Assistant Surgeons (Rs. 175 and less)—				
			Voted .	40,000	40,000	40,000	40,045
			Charged				..
	8	8	Compounders and dressers Rs. 40 and less)	3,500	3,500	3,700	3,997
			Total pay of establishment ..	4,26,600	4,37,600	4,85,410	4,91,667
			Carried over ..	4,53,500	4,60,200	5,18,510	5,20,703

III—Detailed Account No. 28A—Jails—*contd.*

	DETAILS.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
	(d) District Jails—*concld.*					
	Brought forward		4,53,500	4,00,200	5,18,510	5,20,303
A-3—Allowances, honoraria, etc.	Travelling allowance—					
		Voted ..	7,500	8,000	9,150	10,317
		Charged	..	..	..	233
	House-rent and other allowances—					
		Voted ..	18,100	18,500	22,135	26,400
		Charged	..	..	..	..
	Cost of railway warrants—					
		Voted ..	2,500	2,500	3,000	2,523
		Charged	..	..	..	..
	Total allowances, honoraria, etc.	..	28,100	29,000	34,285	39,473
A-5—Contingencies	Clothing and bedding of prisoners—					
		Voted ..	26,000	26,000	43,350	27,084
		Charged	..	..	..	..
	Dietary charges—					
		Voted ..	3,00,000	2,92,000	3,73,200	3,25,034
		Charged	..	..	..	..
	Extraordinary charges for live-stock and tools and plant—					
		Voted ..	7,000	7,100	8,500	7,090
		Charged	..	..	..	..
	Hospital charges—					
		Voted ..	51,725	50,500	59,600	55,342
		Charged	..	..	..	..
	Miscellaneous services and supplies—					
		Voted ..	32,000	35,000	59,050	48,788
		Charged	..	..	..	..
	Sanitation charges—					
		Voted ..	25,000	27,400	38,200	35,452
		Charged	..	..	..	..
	Freight charges—					
		Voted ..	3,000	3,000	3,600	3,534
		Charged	..	..	..	..
	Purchase of books—					
		Voted ..	700	700	700	554
		Charged	..	..	..	..
	Petty construction and repairs—					
		Voted ..	13,000	13,000	13,000	14,091
		Charged	..	..	..	..
	Rents, rates and taxes—					
		Voted ..	2,100	2,100	2,000	2,236
		Charged	..	..	..	..
	Other contingent charges—					
		Voted ..	12,000	13,000	13,026	13,635
		Charged	..	..	..	..
	Total contingencies	..	4,74,325	4,70,400	6,14,226	5,32,840
	For rounding—					
		Voted ..	−325	..	+479	..
		Charged	+400	..	+500	..
	Total District Jails ..	..	**9,56,000**	**9,58,600**	**11,66,000**	**10,92,616**
		Voted ..	**9,51,000**	**9,55,000**	**11,56,000**	**10,84,653**
		Charged	*5,000*	*4,600*	*10,000*	*7,963*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1937-38	Budget Estimate, 1937-38.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(c) Subsidiary Jails.				
1—Pay of officers	22	22	Deputy Superintendents (20)—				
			Voted ..	4,700	4,800	5,000	4,915
			Charged		..		..
			Total pay of officers ..	4,700	4,800	5,000	4,915
2—Pay of establishment.			Jailor and Deputy Jailors (100 and less)—				
			Voted ..		..	..	..
			Charged		..		..
	63	63	Clerical, educational and mechanical establishments (90 and less)—				
			Voted .	28,800	28,700	28,350	28,916
			Charged	*250*	*200*	*250*	*216*
			Warder establishment.				
	293	293	Permanent watch and ward (Rs. 37 and less)—				
			Voted .	1,18,000	1,17,500	1,17,500	1,16,798
			Charged	*1,900*	*1,900*	*1,900*	*1,856*
			Temporary watch and ward—				
			Voted	10,500	10,500	11,000	10,042
			Charged	*100*	*100*	*100*	*13*
			Medical establishment.				
	40	40	Assistant and Sub-Assistant Surgeons (Rs. 175 and less)—				
			Voted ..	5,000	4,800	4,700	4,926
			Charged	*100*	*100*	*100*	*102*
			Compounders and dressers (voted)				..
			Total pay of establishment ..	1,64,650	1,63,800	1,63,900	1,62,869
			Carried over ..	1,69,350	1,68,600	1,68,900	1,67,784

III—Detailed Account No. 28A—Jails—*contd.*

			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	(c) Subsidiary Jails—*contd.*		Rs.	Rs	Rs.	Rs.
	Brought forward	..	1,69,350	1,68,600	1,68,900	1,07,784
A-3—Allowances, honoraria, etc.	Travelling allowance—					
		Voted ..	2,200	2,200	2,200	2,649
		Charged	*50*	*50*	*50*	*6*
	House-rent and other allowances—					
		Voted ..	400	400	500	449
		Charged	*50*	*50*	*50*	*48*
	Cost of railway warrants—					
		Voted ..	..	..	..	16
		Charged	.	..	..	..
	Total allowances, honoraria, etc.	..	2,700	2,700	2,800	3,168
A-5—Contingencies	Clothing and bedding of prisoners—					
		Voted ..	3,750	3,750	5,500	3,381
		Charged	*50*	*50*	*50*	*20*
	Dietary charges—					
		Voted ..	1,00,000	95,000	1,12,000	97,373
		Charged	*1,000*	*960*	*1,000*	*763*
	Extraordinary charges for live-stock and tools and plant—					
		Voted ..	2,200	2,200	2,500	2,325
		Charged	*30*	*20*	*30*	..
	Hospital charges—					
		Voted ..	4,000	4,000	4,500	4,238
		Charged	*40*	*40*	*60*	*15*
	Miscellaneous services and supplies—	Voted ..	11,640	11,640	12,600	11,539
		Charged	*160*	*160*	*160*	*138*
	Sanitation charges—					
		Voted ..	6,000	6,000	6,000	5,65'
		Charged	*30*	*30*	*30*	*2.*
	Customs duty on imported stores—	Voted ..	.	..	..	..
		Charged	..	..	..	..
	Freight charges—					
		Voted ..	.	..	..	33
		Charged	.	..	..	..
	Purchase of books—					
		Voted ..	..	..	..	20
		Charged	..	..	..	..
	Petty construction and repairs—					
		Voted ..	3,000	3,000	3,000	2,617
		Charged	..	..	..	..
	Rents, rates and taxes—					
		Voted ..	900	900	900	835
		Charged	..	..	..	..
	Other contingent charges—					
		Voted ..	4,000	4,000	4,400	3,797
		Charged	*50*	*50*	*60*	*31*
	Total contingencies	..	1,36,850	1,31,800	1,52,790	1,32,698
	Carried over	..	3,08,900	3,03,100	3,24,490	3,03,650

III—Detailed Account No. 28A –Jails – *contd.*

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs	Rs.	Rs.	Rs.
		(c) Subsidiary Jails—*concld.*				
		Brought forward ..	3,08,900	3,03,100	3,24,490	3,03,650
		Calcutta Police Lock-up.				
		A-2—Pay of establishment.				
1	1	Sub-Assistant Surgeon (175) ..	2,100	2,100	2,100	2,100
1	1	Female warder (17-8)	250	300	200	210
		Total pay of establishment .	2,350	2,400	2,300	2,310
		A-3—Allowances, honoraria, etc.				
		Travelling allowance	50		50	70
		House-rent and other allowances	300	300	300	275
		Total allowances, honoraria, &c .	350	300	350	345
		A-5—Contingencies.				
		Clothing and bedding of prisoners	300	300	300	387
		Extraordinary charges	100	150	150	67
		Rents, rates and taxes	1,250	1,250	1,290	1,235
		Other contingent charges	1,200	1,200	1,300	1,059
		Total Contingencies	2,850	2,900	2,950	2,748
		Total Calcutta Police Lock-up .. .	**5,550**	**5,600**	**5,600**	5,403
		For rounding .. .. Voted ..	+ 360	.	250	.
		Charged	*+ 190*	.	*+ 160*	..
		Total Subsidiary Jails ..	**3,15,000**	**3,08,700**	**3,30,000**	3,09,053
		Voted ..	**3,11,000**	**3,04,990**	**3,26,000**	3,05,823
		Charged	*4,000*	*3,710*	*4,000*	*3,230*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1938-39.	Number. 1939-40		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			(f) Borstal Institution.	Rs.	Rs.	Rs.	Rs.
A-1—Pay of officers	1	1	Superintendent (420)	5,200	5,000	5,000	4,640
	1	1	Medical Officer (40)	500	500	500	510
			Total pay of officers .	5,700	5,500	5,500	5,150
A-2—Pay of establishment.	1	1	Deputy Suprintendent (Rs. 145) ..	2,000	1,900	1,900	1,834
	13	13	Clerical, educational and mechanical establishment (62 and less) .	7,000	6,800	6,000	6,120
			Warder establishment.				
	28	28	Permanent watch and ward (40 and less)	8,500	8,500	8,500	8,177
			Temporary watch and ward ..	..	..	..	..
			Menial and other establishment.				
			Permanent servant	..	..	..	..
			Temporary servant	..	..	..	..
			Medical establishments.				
			Assistant and Sub-Assistant Surgeons	..	..	..	
	1	1	Compounders and dressers (30) ..	400	400	400	349
			Total pay of establishment ..	17,900	17,600	14,900	16,480
A-3—Allowances, honoraria, etc.			Travelling allowance	200	200	200	13
			House-rent and other allowances ..	600	600	600	42
			Cost of railway warrants	100	100	100	6
			Total Allowances, honoraria, etc. ..	900	900	900	62
A-5—Contingencies ..			Clothing and bedding of prisoners ..	3,000	3,000	3,400	2,561
			Dietary charges	15,000	15,400	19,500	13,888
			Extraordinary charges for live-stock and tools and plant ..	300	300	400	300
			Hospital charges	2,160	2,200	2,000	2,119
			Miscellaneous services and supplies ..	2,200	2,200	2,000	2,233
			Sanitation charges	1,000	1,000	1,000	864
			Customs duty on imported stores ..	..	..	..	..
			Freight charges	200	200	250	172
			Purchase of books	200	200	250	165
			Petty construction and repairs ..	500	500	1,000	241
			Rents, rates and taxes	600	600	700	600
			Other contingent charges	1 400	1,400	1,310	1,384
			Total contingencies ..	26,560	27,000	31,810	24,547
			For rounding	*—60*	..	—10	..
			Total Borstal Institution ..	..	..	..	..
			Total ..	**51,000**	**51,000**	**55,000**	**46,799**
			Voted ..	51,000	51,000	55,000	46,799

B—Charges on account of persons confined or detained in Jails outside the Province.

		Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
ges on account of persons detained in jails outside ngal under the Bengal Criminal Law Amendment t, 1930	Voted ..	10,000	17,300	..	4,12,459
	Charged	..			*9,850*
ges on account of Terrorist Prisoners confined in llular Jail, Port Blair	Voted ..	..	400	..	51,356
	Charged	..	..	..	*6,352*
ges for the Bengal Ordinance Act Detenus in Jails itside Bengal	Voted ..	..		..	1,031
	Charged	..	..	..	..
er charges	Voted ..	300	400	300	523
	Charged	..	..		..
arges of State Prisoners under Regulation III of 1818	Voted ..	..	300	..	18,353
	Charged	..	..	..	..
For rounding —	Voted ..	..	..		
	Charged	..			
Total ..		10,300	18,400	300	4,99,954
Voted ..		10,300	18,400	300	4,83,722
Charged		..	..	..	*16,232*

III—Detailed Account No. 28B—Charges on account of persons confined or detained in jails outside the Province—*concld.*

		Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
		Rs.	Rs.	Rs.	Rs.
B (*i*) CHARGES ON ACCOUNT OF PERSONS DETAINED OUTSIDE BENGAL UNDER THE BENGAL CRIMINAL LAW AMENDMENT ACT, 1930—					
B(*i*)-1—Pay of officers	Voted ..		200	..	36,080
	Charged	.		..	*7,698*
B(*i*)-2—Pay of establishment			..	..	1,07,251
B(*i*)-3—Allowances, honoraria, etc.	Voted ..	.	15,500	..	51,050
	Charged			..	*1,790*
B(*i*)-5—Contingencies (voted)		10,000	1,600	..	2,18,078
B(*i*)-6—Grants-in-aid, contributions, etc. (*Charged*)		..	..	..	*392*
For rounding	Voted ..	.	..	..	..
	Charged	.	..	..	
	Total	10,000	17,300	..	4,22,339
	Voted ..	10,000	17,300	..	4,12,459
	Charged	.	..	..	*9,880*
B (*ii*) CHARGES ON ACCOUNT OF TERRORIST PRISONERS CONFINED IN THE CELLULAR JAIL AT PORT BLAIR—					
B(*ii*)-1—Pay of officers	Voted ..	..	200	..	3,689
	Charged	..	..	..	*6,046*
Total Pay of officers		.	200	..	9,73
B(*ii*)-2—Pay of establishment		.	..	..	18,77
B(*ii*)-3—Allowances, honoraria, etc.	Voted ..		..	..	2,78
	Charged	..	..	..	*6*
Total Allowances, etc. ..		..	..	..	2,85
B(*ii*)-4—Contingencies (voted)		..	200	..	32,71
B(*ii*)-5—Grants-in-aid, contributions (*Charged*) ..		.	..	..	*24*
B(*ii*) 6—Deduct—Establishment charges recoverable from other Governments		..	..	..	–6,607
For rounding	Voted ..	..	..	..	
	Charged	..	..	..	..
Total ..		..	400	..	57,709
	Voted ..	..	400	..	51,350
	Charged	..	..	..	*6,352*

III—Detailed Account No. 28C—Jail Manufactures.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Clerical and Mechanical establishment.	Rs.	Rs.	Rs.	Rs.
Pay of establishment.	10	10	Skilled labour (Rs. 300 and less)—Voted ..	9,200	9,000	9,600	10,345
			Charged ..	..	..	..	..
	23	23	Clerks (Rs. 125 and less)—Voted ..	22,300	22,000	22,700	18,652
			Charged ..	..	..	..	..
	3	3	Servants (Rs. 17 and less)	650	600	600	615
			Total Pay of establishment ..	**32,150**	**31,600**	**32,900**	**29,612**
			Jail Depot establishment				
	1	1	Manager (Rs. 400) . ..	5 300	5,300	4,800	5,312
Pay of officers	4	4	Clerks (Rs. 100 and less) ..	2,900	2,900	2,900	2,870
Pay of establishment.	3	3	Servants (Rs. 17 and less) ..	600	600	600	554
			Temporary establishment ..	100	100	100	60
			Total Pay of establishment ..	**3,600**	**3,600**	**3,600**	**3,484**
Allowances, honoraria, etc.			Travelling allowance . ..	400	400	200	340
			House-rent and other allowances	1,400	1,400	1,800	1,344
			Total Allowances, honoraria, etc. ..	**1,800**	**1,800**	**2,000**	**1,684**
			Presidency Jail.				
Contingencies ..			Freight charges . ..	1,000	1,000	1,000	771
			Purchase of raw materials ..	65,000	50,000	70,000	77,819
			Purchase of tools and plant .	1,000	1,000	2,000	999
			Other contingent charges . ..	5,000	5,000	3,500	5,604
			Central Jails.				
			Freight charges	8,000	8,000	8,000	7,095
			Purchase of raw materials . .	4,04,000	4,04,000	3,78,000	4,04,164
			Purchase of tools and plant ..	6,500	6,500	6,500	4,661
			Customs duty on imported stores ..	..	..	..	..
			Other contingent charges .. .	7,000	7,000	7,000	5,582
			District Jails.				
			Freight charges— Voted ..	1,000	1,000	1,200	686
			Charged ..	..	..		..
			Purchase of raw materials— Voted ..	1,39,000	1,39,000	1,45,000	1,55,434
			Charged ..	..	..	..	..
			Purchase of tools and plant— Voted ..	1,500	1,500	2,000	1,007
			Charged ..	..	..	..	..
			Other contingent charges— Voted ..	700	700	700	541
			Charged ..	..	.	..	..
			Contingencies (carried over)	6,39,700	6,24,700	6,24,000	6,64,363
			Carried over ..	42,850	42,300	43,300	40,092

III—Detailed Account No. 28C—Jail Manufactures—*concld.*

	Budget Estimate, 1939-40.	Revised Estimate. 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	42,850	42,300	43,300	40,092
Contingencies brought forward ..	6,39,700	6,24,700	6,24,900	6,64,363
Subsidiary Jails.				
Purchase of raw materials—				
Voted ..	12,400	12,400	12,000	12,177
Charged ..	*500*	*500*	*500*	*466*
Other contingent charges ...	100	100	..	6
Borstal Institution.				
Purchase of raw materials ..	4,000	4,000	4,000	4,081
Purchase of tools and plant ..	200	200	200	118
Freight charges ..	2,943	200	200	119
Other contingent charges ..	900	900	1,400	828
Jail Depot.				
Cost price of articles supplied for sale ..	50,000	50,000	50,000	50,496
Rents, rates and taxes	2,700	2,700	2,700	2,666
Other contingent charges ..	2,400	2,400	2,400	2,575
Total contingencies	7,15,843	6,98,100	6,98,300	7,37,895
Total ..	7,58,693	7,40,400	7,41,600	7,77,987
C-6—*Deduct—Establishment charges recoverable from other Governments, departments, etc.* *Deduct*—Recoveries on account of supplies to jails—				
Voted ..	3,49,900	3,50,300	3,50,000	3,38,550
Charged ..	*100*	*100*	*100*	*54*
For rounding—				
Voted ..	+307	..	..	
Charged ..	..	..	..	..
Total Jail Manufactures ..	4,09,000	3,90,000	3,91,500	4,38,383
Voted ..	4,08,600	3,89,600	3,91,100	4,38,071
Charged ..	*400*	*400*	*400*	*412*

III—Detailed Account No. 28D—Charges in England.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Secretary of State for India					
Leave and deputation salaries—					
	Voted ..	—	..		
	Charged ..	*1,600*	*10,000*		
B—High Commissioner for India—					
Leave and deputation salaries—					
	Voted ..	..	3,000	5,360	4,806
	Charged ..	..	*2,000*	..	*5,865*
Overseas pay—					
	Voted ..	..	..		..
	Charged ..	*4,800*	*5,000*	*8,800*	*8,511*
Other charges (*Charged*)		*560*	..		..
List of stores purchased in England		..	..		..
For rounding (*Charged*) ..		*+40*	..	..	..
	Total ..	**7,000**	**20,000**	**14,160**	**19,182**
	Voted ..	..	**3,000**	**5,360**	**4,806**
	Charged ..	*7,000*	*17,000*	*8,800*	*14,376*

GRANT No. 16

Police

(Head of Account:—29—Police)

Voted Rs. 2,14,55,000 *Charged Rs. 17,89,000*

Total Rs. 2,32,44,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Presidency Police—					
A-1—Pay of officers	Voted	90,500	90,400	90,700	94,944
	Charged	*1,16,000*	*1,18,200*	*1,16,200*	*1,09,182*
A-2—Pay of establishment		32,94,284	32,67,600	32,88,868	32,63,026
A-3—Allowances, honoraria, etc.	Voted	1,68,119	1,44,400	1,51,980	1,45,258
	Charged	*17,300*	*17,800*	*18,000*	*20,724*
A-4—Contract contingencies		1,27,933	1,27,000	1,18,000	1,40,642
A-5—Other contingencies		7,18,107	7,05,400	7,17,955	6,89,497
A-6—Grants-in-aid, contributions, etc. (Voted)		10,500	..	..	..
A-7—*Add*—Establishment charges payable to other Governments, etc.	Voted	900	..	..	140
	Charged	..	..	..	..
A-8—*Deduct*—Establishment charges recoverable from other Governments, departments, etc. (Voted)		99,000	98,800	99,000	96,635
For rounding	Voted	−343	..	−1,503	..
	Charged	*+700*	..	*+800*	..
Total A—Presidency Police		44,45,000	43,72,000	44,02,000	43,66,778
	Voted	43,11,000	42,36,000	42,67,000	42,36,872
	Charged	*1,34,000*	*1,36,000*	*1,35,000*	*1,29,906*
B—Superintendence—					
B-1—Pay of officers	Voted	..	..	..	.
	Charged	*1,87,000*	*1,84,000*	*1,83,700*	*1,99,079*
B-2—Pay of establishment		1,32,700	1,34,000	1,32,900	1,33,993
B-3—Allowances, honoraria, etc.	Voted	5,750	5,600	5,900	6,218
	Charged	*17,900*	*21,000*	*18,300*	*17,341*
B-4—Contract contingencies		11,000	9,500	9,500	8,494
B-5—Other contingencies (Voted)		34,100	33,900	34,400	34,061
For rounding	Voted	+450	..	+300	..
	Charged	*+100*	..	..	..
Total B—Superintendence		3,89,000	3,88,000	3,85,000	3,99,186
	Voted	1,84,000	1,83,000	1,83,000	1,82,766
	Charged	*2,05,000*	*2,05,000*	*2,02,000*	*2,16,420*

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs.	Rs.	Rs.
—District Executive Force—					
C-1—Pay of officers	Voted ..	1,78,132	1,66,000	1,69,000	1,63,791
	Charged	*5,38,000*	*5,29,000*	*5,30,000*	*5,32,769*
C-2—Pay of establishment ..	Voted ..	99,56,106	99,13,800	99,66,648	98,34,351
	Charged	..	..	..	..
C-3—Allowances, honoraria, etc. ..	Voted ..	15,68,855	15,58,800	16,18,799	15,57,612
	Charged	*1,16,200*	*1,24,000*	*1,21,000*	*1,25,544*
C-4—Contract contingencies . .	Voted	6,00,654	6,15,800	6,27,334	6,53,406
C-5—Other contingencies ..	Voted ..	14,37,664	12,69,300	13,98,038	13,88,878
C-6—Grants-in-aid, contributions etc. (Voted) . .		3,95,500	. .	..	..
C-7—*Add*—Establishment charges payable to other Governments, etc.	Voted ..	1,950	2,000	500	152
	Charged	*45,000*	*45,000*	*40,000*	*42,354*
C-8—*Deduct*—Establishment charges recoverable from other Governments, departments, etc. (Voted) . ..		700	700	8,600	2,617
For rounding	Voted	+ 439		+ 283	
	Charged	*—200*		.	.
Total C—District Executive Force		1,48,38,000	1,42,23,000	1,44,63,000	1,43,96,240
	Voted .	1,41,39,000	1,35,25,000	1,37,72,000	1,36,95,573
	Charged	*6,99,000*	*6,98,000*	*6,91,000*	*7,00,667*
D—Police Training Schools—					
D-1—Pay of officers ..	Voted .	9,100	9,600	12,200	12,219
	Charged	*16,000*	*16,000*	*17,000*	*16,397*
D-2—Pay of establishment ..		1,08 200	1,07,200	1,08,300	1,05,910
D-3—Allowances, honoraria, etc. .	Voted ..	5,700	7,600	6,100	4,900
	Charged	*915*	*2,400*	*400*	*798*
D-4—Contract contingencies ..		20,000	21,800	21,800	20,293
D-5—Other contingencies .. .		26,922	26,400	28,922	26,497
D-6—*Deduct*—Establishment charges recoverable from other Governments, departments, etc. .					
For rounding	Voted .	- 78	.	+ 678	..
	Charged	*+ 85*		*- 400*	
Total D—Police Training Schools .		1,87,000	1,91,000	1,95,000	1,87,014
	Voted ..	1,70,000	1,72,600	1,78,000	1,69,819
	Charged	*17,000*	*18,400*	*17,000*	*17,195*
E—Special Police—	Voted ..	.	..	..	..
E-1—Pay of officers	*Charged*	*17,200*	*51,000*	*51,000*	*50,873*
	Voted .	2,22,500	2,22,200	2,18,900	2,20,878
E-2—Pay of establishment ..	*Charged*	*1,00,200*	*99,600*	*98,600*	*97,692*
	Voted	40,200	40,000	40,100	39,319
E-3—Allowances, honoraria, etc. ..	*Charged*	*23,000*	*23,300*	*25,100*	*21,200*
	Voted ..	18,800	19,000	18,500	18,963
E-4—Contract contingencies ..	*Charged*	*8,500*	*8,200*	*8,200*	*8,200*
	Voted .	1,38,802	68,800	67,840	71,168
E-5—Other contingencies ..	*Charged*	*6,300*	*7,900*	*5,800*	*6,353*
		2,400	*2,000*	*2,000*	*2,383*
E-6—Grants-in-aid, contribution, etc. (*Charged*)					588
E-7—*Add*—Establishment charges payable to other Governments, etc. (Voted):		1,700	1,000	..	..
For rounding	Voted ..	—2	..	—340	
	Charged	*+ 400*	..	*—700*	..
Total E—Special Police		6,10,000	5,43,000	5,35,000	5,37,615
	Voted ..	4,22,000	3,51,000	3,45,000	3,50,914
	Charged	*1,88,000*	*1,92,000*	*1,90,000*	*1,86,701*

II—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actua 1937-3
		Rs.	Rs.	Rs.	Rs.
F—Railway Police—					
F-1—Pay of officers	Voted ..	..	..	..	..
	Charged	*50,000*	*50,000*	*50,000*	*50,*
F-2—Pay of establishment (Voted)		4,55,320	4,49,500	4,70,800	4,65,
F-3—Allowances, honoraria, etc. ..	Voted ..	38,534	38,700	38,700	44,
	Charged	*4,900*	*5,000*	*4,100*	*5,*
F-4—Contract contingencies		11,256	12,700	10,500	11,
F-5—Other contingencies		1,28,402	1,19,100	1,24,700	1,21,
F-6—*Add*—Establishment charges payable to other Governments, etc. (Voted)		33,000	43,000	33,000	27,
F-7—*Deduct*—Establishment charges recoverable from other Governments, departments, etc. (Voted)		3,81,000	3,70,000	4,37,200	4,17,217
For rounding	Voted ..	+488	..	+500	..
	Charged	*+100*	..	*—100*	..
Total F—Railway Police		3,41,000	3,48,000	2,95,000	3,08,819
	Voted ..	2,86,000	2,93,000	2,41,000	2,52,799
	Charged	*55,000*	*55,000*	*54,000*	*56,020*
G—Criminal Investigation Department—					
G-1—Pay of officers	Voted ..	70,000	76,000	71,300	68,072
	Charged	*1,06,600*	*1,00,000*	*1,08,500*	*1,06,086*
G-2—Pay of establishment (Voted)		8,43,400	8,33,400	8,63,000	8,45,982
G-3—Allowances, honoraria, etc. ..	Voted ..	2,05,300	2,09,600	2,44,000	2,44,618
	Charged	*20,000*	*21,000*	*19,500*	*21,387*
G-4—Contract contingencies		2,500	2,500	2,500	2,809
G-5—Other contingencies		4,60,000	4,54,500	4,54,300	4,29,043
For rounding	Voted ..	—200	.	—100	..
	Charged	*+400*	..	..	..
Total G—Criminal Investigation Department ..		17,08,000	16,97,000	17,63,000	17,17,997
	Voted ..	15,81,000	15,76,000	16,35,000	15,90,524
	Charged	*1,27,000*	*1,21,000*	*1,28,000*	*1,27,473*
H—Transfers to the General Police Fund		..	..	..	448
I—Miscellaneous		..	..	..	..
J—Works	Voted ..	3,42,000	1,65,000	1,48,000	1,43,980
	Charged	..	..	..	*2,870*
K—Charges in England	Voted ..	20,000	21,400	20,000	20,958
	Charged	*3,64,000*	*3,31,600*	*3,49,000*	*3,39,543*
L—Loss or gain by exchange	Voted ..	..	..	..	—109
	Charged	..	..	..	*—1,776*
For rounding	Voted ..	..	..	..	..
	Charged	..	..	..	..
Total Grant No. 16		2,32,44,000	2,22,89,000	2,25,55,000	2,24,19,563
	Voted ..	2,14,55,000	2,05,23,000	2,07,89,000	2,06,44,544
	Charged	*17,89,000*	*17,66,000*	*17,66,000*	*17,75,019*

III—Detailed Account No. 29A.—Presidency Police.

	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A.—PRESIDENCY POLICE.				
Summary.				
Superintendence .. .. Voted ..	3,24,000	3,30,000	3,34,000	3,18,905
Charged	*1,17,000*	*1,19,300*	*1,18,000*	*1,14,818*
Calcutta Police .. .. .. Voted ..	33,32,000	32,77,000	32,90,000	32,97,503
Charged	..	.	.	..
Charges under the Calcutta Hackney Carriage Act, 919 Voted .	46,000	35,800	36,000	34,680
Charged	*4,000*	*3,100*	*4,000*	*3,387*
Port Police .. .. Voted ..	4,62,000	4,59,700	4,71,000	4,63,870
Charged	*13,000*	*13,300*	*13,000*	*11,701*
Charges for Rescue Home for Girls .. Voted ..	9,000	9,000	9,000	8,988
Charged		.	.	..
Cattle pounds . .. Voted .	4,000	4,000	4,000	4,274
Charged	..	.	.	.
) **Police Dead house** .. Voted	7,000	7,000	12,000	8,863
Charged	..	.	.	.
) **Police supplied to private individuals** .. .. Voted ..	37,000	37,000	34,000	32,543
Charged	.	..	.	.
Hospital charges .. .. Voted ..	90,000	76,503	77,000	67,246
Charged	..	.	.	..
Total A.—Presidency Police .	44,45,000	43,72,000	44,02,000	43,66,778
Voted ..	43,11,000	42,36,000	42,67,000	42,36,872
Charged	*1,31,000*	*1,36,000*	*1,35,000*	*1,29,906*

Number. 1938-39.	Number. 1939-40.	DETAILS.				
		(a) Superintendence.				
Pay of officers 1	1	Commissioner—				
		Voted	30,000	30,000	30,000	30,000
		Charged . ..				
15	15	Deputy and Assistant Commissioners (475 to 1,450)—				
		Voted	65,000	65,500	63,300	66,256
		Charged	*73,000*	*74,300*	*73,000*	*67,289*
		Temporary officers (voted) ..	18,000	17,700	16,700	18,543

III—Detailed Account No. 29A—Presidency Police—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) Superintendence—*concld.*				
A-2—Pay of establishment.	124	126	Assistants and clerks (520 and less)	1,54,000	1,50,000	1,51,318	1,45,641
	37	37	Servants (19 and less) ..	8,000	7,000	7,300	6,664
	25	25	Other permanent establishment (25 to 350)	41,000	41,000	46,400	41,000
			Temporary establishment ..	25,500	36,000	35,100	27,973
A-3—Allowances honoraria, etc.			Travelling allowance—				
			Voted	10,000	10,000	10,500	9,998
			Charged	*6,000*	*6,000*	*6,000*	6,189
			House-rent and other allowances—				
			Voted	2,000	2,000	2,000	2,170
			Charged	*7,000*	*7,000*	*6,700*	7,71
			Cost of passage granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	*1,000*	*2,000*	*2,000*	4,81
			Rewards	..	..	..	
A-4—Contract contingencies.			Contract contingencies ..	..	..	..	..
A-5—Other contingencies.			Rents, rates and taxes ..	..	..	.	
			Other contingent charges	800	800	1,560	
			For rounding—				
			Voted	−300	..	−178	
			Charged	..	..	*+300*	..
			Total (a) Superintendence	**4,41,000**	**4,49,300**	**4,52,000**	4,33,723
			Vote ..	**3,24,000**	**3,30,000**	**3,34,000**	3,18,905
			Charged ..	*1,17,000*	*1,19,300*	*1,18,000*	1,14,818

III—Detailed Account No. 29A—Presidency Police—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Calcutta Police.				
2—*Pay of establishment.*	57	56	Inspectors (350 and less)	2,12,500	2,12,000	2,27,000	2,17,479
	100	103	Sub-Inspectors (200 and less)	2,17,750	2,14,000	2,04,000	2,06,558
	191	190	Sergeants (245 and less)	4,71,000	4,68,000	4,75,000	4,92,515
	487	487	Asst. Sub-Inspectors and head constables (50 and less)	2,63,034	2,60,000	2,60,000	2,59,623
	3,430	3,444	Constables (29 and less)	11,43,300	11,30,000	11,35,000	11,37,608
	55	55	Indian officers of the Armed Police (74 and less)	29,000	28,500	29,000	28,282
	424	424	Sepoys (29 and less)	1,52,000	1,50,000	1,49,000	1,47,667
			Temporary Force	1,40,000	1,38,000	1,38,000	1,35,250
	13	20	Other establishments (105 and less)	16,000	15,500	11,000	11,846
3—*Allowances, honoraria, etc.*			Travelling allowance	79,739	79,000	79,000	81,868
			House-rent and other allowances	2,500	2,500	2,500	2,029
			Rewards (Police officers)	18,000	16,000	18,000	14,563
			Escort charges (paid in cash)	2,000	2,000	2,000	1,358
			Cost of railway warrants	19,000	19,000	21,000	18,028
			Cost of passages (voted)	19,000	..	..	..
4—*Contract contingencies.*			Contract contingencies	1,03,933	1,03,000	94,000	1,07,004
5—*Other contingencies.*			Arms, accoutrements and ordnance stores	20,543	9,000	9,500	8,678
			Clothing charges	1,28,904	1,25,000	1,30,000	1,28,164
			Rewards to private persons	1,500	1,500	1,500	1,746
			Payments to the Calcutta Municipality for ambulance charges.	11,800	11,800	11,800	11,800
			Purchase and maintenance of horses and their equipment.	32,000	32,000	31,000	31,557
			Purchase and maintenance of motor-cars, bicycles, etc.	57,000	62,500	64,485	50,906
			Secret service money	30,000	40,000	40,000	31,000
			Purchase of books	500	500	500	464
			Rents, rates and taxes	2,01,100	1,98,000	1,98,000	2,09,858
			Other contingent charges	58,000	58,000	58,000	57,547

III—Detailed Account No. 29A—Presidency Police—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actu 1937.
		Rs.	Rs.	Rs.	R
	(b) Calcutta Police—*concld.*				
A-7—	*Add*—Establishment charges payable to other Governments, departments, etc.—				
	Voted ..	900	..	..	
	Charged	..	..	..	..
A-8—	*Deduct*—Establishment charges recoverable from other Governments, departments, etc (Voted)	99,000	98,800	99,000	98,
	For rounding—				
	Voted ..	—3	..	—285	..
	Charged	..	..	..	..
	Total (b) Calcutta Police ..	**33,32,000**	**32,77,000**	**32,90,000**	32,97,5
	Voted ..	**33,32,000**	**32,77,000**	**32,90,000**	32,97,5
	Charged	..	..	..	..
	(c) Charges under the Calcutta Hackney Carriage Act of 1919.				
A-1—Pay of officers	Salaries—				
	Voted ..	..	..	..	..
	Charged	*2,800*	*2,900*	*2,900*	2,86
A-2—Pay of establishment.	Establishment	29,000	30,000	29,000	28,87
A-3—Allowances, honoraria, etc.	House-rent and other allowances—				
	Voted ..	1,000	1,000	1,000	96
	Charged	*500*	*500*	*500*	52
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	*500*	..	*500*	..
	Cost of railway warrants ..	50	100	50	95
A-5—Other contingencies.	Other contingent charges	5,000	4,700	5,600	4,74
A-6—Grants in-aid, contributions, etc.—	Grants to Calcutta Corporation in lieu of fines, etc., under the Calcutta Hackney Carriage Act previously paid direct to that body (Voted)	10,560	..	..	..
	For rounding—				
	Voted ..	+450	..	+350	..
	Charged	*+200*	..	*+100*	.
	Total (C)	**50,000**	**39,200**	**40,000**	38,9
	Voted ..	**46,000**	**35,800**	**36,000**	34,9
	Charged	*4,000*	*3,400*	*4,000*	3,33

III—Detailed Account No 29A- Presidency Police—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs	Rs.
			(d) Port Police.				
1—Pay of officers	1	1	Deputy and Assistant Commissioners, 825—				
			Charged	*10,200*	*11,000*	*10,300*	*9,030*
2—Pay of establishment.	5	5	Inspectors (350 and less)	18,500	18,500	19,000	18,147
	7	7	Sub-Inspectors (175 and less)	16,000	16,000	17,000	15,898
	14	14	Sergeants (250 and less)	37,500	37,500	37,500	37,148
	64	64	Asst. Sub-Inspectors and Head-Constables (50 and less)	34,000	34,000	36,000	34,221
	560	560	Constables (29 and less)	1,84,000	1,84,000	1,85,000	1,83,883
	4	4	Clerks, 1(125), 1(120), 1(89), 8(46)	4,800	4,500	4,500	4,186
	33	33	Manjhis and Dandies (30 and less)	11,500	11,500	11,500	11,296
	46	46	Steam-launch establishment (75 and less)	17,000	16,500	17,000	16,295
			Temporary establishment				..
3—Allowances, honoraria, etc.			Travelling allowances—				
			Voted	6,000	5,500	6,000	5,759
			Charged	*1,200*	*1,200*	*1,200*	*1,246*
			House-rent and other allowances—				
			Voted	800	600	800	669
			Charged	*1,100*	*1,100*	*1,100*	*1,425*
			Rewards	3,000	2,000	3,500	1,208
			Cost of railway warrants	2,000	2,000	2,000	2,276
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)				..
4—Contract contingencies.			Contract contingencies	24,000	24,000	24,000	33,638
5—Other contingencies			Clothing charges	14,000	14,000	16,000	12,625
			Purchase and maintenance of launches and boats	9,000	9,000	10,000	8,438
			Rewards to private persons	1,000	900	2,500	330
			Secret service money	1,000	1,000	1,000	1,000
			Purchase of books	200	200	200	197
			Rents, rates and taxes	71,000	71,000	71,000	70,613
			Other non-contract charges	7,000	7,000	7,000	6,043
			For rounding—				
			Voted	300		-500	
			Charged	*+500*		*+400*	..
			Total Port Police	**4,75,000**	**4,73,000**	**4,84,000**	**4,75,571**
			Voted	**4,62,000**	**4,59,700**	**4,71,000**	**4,63,870**
			Charged	*13,000*	*13,300*	*13,000*	*11,701*

III—Detailed Account No. 29A—Presidency Police—*contd.*

		Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actual 1937-3
					Rs.	Rs.	Rs.	
				(e) Charges for Rescue Home for Girls.				
A-2—Pay of establishment.				Establishment	2,600	2,500	2,500	2,
A-5—Other contingencies.				Other contingent charges	6,500	6,500	6,500	6,
				For rounding	- 100	..	..	..
				Total (e))Voted) ..	**9,000**	**9,000**	**9,000**	**8,**
				(f) Cattle Pounds.				
A-2—Pay of establishment.		4	4	Assistant Sub-Inspectors and servant (50 and less)	1,600	1,600	1,450	1,52
A-3—Allowances, honoraria, etc				House-rent and other allowances	30	..	30	2
A-5—Other contingencies.				Feed and keep of animals ..	1,800	1,500	2,000	1,89
				Clothing charges	60	100	60	..
				Rents, rates and taxes ..	100	100	100	8
				Other contingent charges ..	700	700	700	73
				For rounding ..	-290	..	-340	
				Total (f) Cattle Pounds (Voted)	**4,000**	**4,000**	**4,000**	**4,**
				(g) Police Dead House.				
A-2—Pay of establishment		2	1	Supervisor . ..	2,400	2,700	6,800	4,
		1	1	Dissector (16) . .	200	200	200	1
A-3—Allowances, honoraria, etc.				House-rent and other allowances ..	.. 0	100	900	9
A-5—Other Contingencies.				Rents, rates and taxes	2,000	2,000	1,950	1,9
				Other contingent charges . ..	2,000	2,000	2,100	1,9
				For rounding	+400	..	+50	
				Total (g) Police Dead House (voted) ..	**7,000**	**7,000**	**12,000**	**8,**

III—Detailed Account No. 29A—Presidency Police—*contd.*

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(h) Police supplied to private individuals.				
2—*Pay of establishment.*	1	1	Sub-Inspector (195)	2,400	2,400	2,400	2,387
	82	93	Head Constables and Constables (42 and less) ..	32,500	32,000	28,900	28,361
			Temporary establishment .	..	..	..	..
3—*Allowances, honoraria, etc.*			Travelling allowance .. .	200	200	200	192
			House-rent and other allowances .	..	..		..
Other contingencies.			Clothing charges	1,000	1,300	1,600	567
			Rents, rates and taxes ..	600	600	600	505
			Other contingent charges	600	500	600	531
			For rounding	−300	..	−300	..
			Total (h) Police supplied to private individuals	**37,000**	**37,000**	**34,000**	**32,543**

III—Detailed Account No. 29A- Presidency Police—*contd.*

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
				Rs.	Rs.	Rs.	Rs.
			(i) Hospital Charges.				
A-1—Pay of officers	1	1	Police Surgeon (750)—				
			Voted ..	7,500	7,200	10,700	10,1
			Charged	..	..	..	
A-2—Pay of establishment.	5	6	Assistant and Sub-Assistant Surgeons (400 and less) ..	14,000	13,000	12,000	11,9
	3	5	Matron and Nurses . ..	7,000	5,000	4,300	1
	3	4	Compounders and dressers, 1 (49), 1(43), 1(15) ..	1,900	1,400	1,400	1,3
	6	6	Nursing orderlies ..	2,500	2,500	2,200	
	1	1	Clerk (165) ..	900	900	900	8
	3	2	Servants 1(18), 1(16) ..	400	400	700	6
			Temporary establishment .	..	100	..	1
	1	1	Assistant Sub-Inspector (50) ..	500	400	500	52
			Leave salaries	..	..	..	
A-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	800	600	800	81
			House-rent and other allowances—				
			Voted ..	2,000	1,800	1,700	2,35
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..	
A-5—Other contingencies.			Diet and clothing of patients ..	23,900	17,600	17,000	15,20
			Medical requisites	7,500	6,200	6,200	4,92
			Purchase of books	..	..	..	..
			Rents, rates and taxes	4,000	3,800	3,700	4,63
			Other contingencies	17,000	15,600	15,200	13,50
			For rounding—				
			Voted ..	+100	..	−300	..
			Charged	..	..	..	..
			Total (i) Hospital Charges (Voted) ..	**90,000**	**78,500**	**77,000**	67,90

III—Detailed Account No. 29B—Superintendence.

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			B—Superintendence.				
B-1—*Pay of officers*	6	6	Inspector-General and Deputy Inspectors-General (2,500 and less)—				
			Voted		..	..	..
			Charged	*1,58,000*	*1,56,000*	*1,54,000*	*1,57,428*
	2	2	Other gazetted officers 1 (1,050) 1 (950)—				
			Voted	..	..	..	..
			Charged	*29,000*	*28,000*	*29,700*	*41,651*
B-2—*Pay of establishment.*	105	105	Clerical, launch, boat and elephant establishment (420 and less)	1,23,000	1,22,000	1,22,000	1,22,344
	2	2	Head Constables	800	800	800	744
	26	24	Constables (24 and less)	6,400	6,400	7,000	6,924
	10	10	Servants (23 and less)	2,100	2,100	2,100	2,055
			Temporary establishment	100	2,700	1,000	1,926
B-3—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted ..	2,200	2,200	2,200	2,246
			Charged	*11,500*	*11,500*	*11,500*	*10,675*
			Hill allowances—				
			Voted ..	150	150	150	114
			House-rent and other allowances—				
			Voted ..	2,800	2,650	2,800	3,188
			Charged	*5,100*	*4,400*	*4,800*	*3,572*
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)	*1,000*	*2,000*	*2,000*	*3,094*
			Cost of railway warrants ..	600	600	750	670
—*Contract contingencies.*			Contract contingencies	11,000	9,500	9,500	8,494
—*Other contingencies.*			Purchase of books ..	600	600	600	517
			Rent, rates and taxes	1,500	1,300	1,300	1,306
			Other contingent charges ..	32,000	32,000	32,500	32,238
			For rounding—				
			Voted ..	+ 450		+ 300	
			Charged	*+ 100*		..	..
			Total B	**3,89,000**	**3,88,000**	**3,85,000**	**3,99,186**
			Voted	**1,84,000**	**1,83,000**	**1,83,000**	**1,82,766**
			Charged	*2,05,000*	*2,05,000*	*2,02,000*	*2,16,420*

III—Detailed Account No. 29C—District Executive Force.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C—DISTRICT EXECUTIVE FORCE.				
Summary.				
(a) District Police .. Voted ..	1,41,25,000	1,35,11,000	1,37,58,400	1,36,82,09
(a) District Police .. *Charged*	*6,99,000*	*6,98,000*	*6,91,000*	*7,00,66*
(b) Other Police .. Voted ..	14,000	14,000	13,600	13,48
(b) Other Police .. *Charged*	..	..	..	..
Total C District Executive Force	**1,48,38,000**	**1,42,23,000**	**1,44,63,000**	**1,43,96,240**
Voted ..	**1,41,39,000**	**1,35,25,000**	**1,37,72,000**	**1,36,95,573**
Charged	*6,99,000*	*6,98,000*	*6,91,000*	*7,00,667*

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			(a) District Police.				
C-1—Pay of officers	36	39	Superintendents (750 to 1,450)—				
				Voted ..	44,000	48,000	42,000	46,289
				Charged	*4,07,000*	*4,05,000*	*3,85,000*	*3,96,33*
	44	46	Assistant Superintendents (350 to 675) (*Charged*) ..		*1,11,000*	*1,09,000*	*1,10,000*	*1,10,226*
	24	26	Deputy Superintendents (150 to 800)—					
				Voted ..	1,26,132	1,18,000	1,15,000	1,15,784
			Temporary officers—					
				Voted ..	8,000	..	12,000	1,718
				Charged	*20,000*	*15,00*	*35,000*	*26,205*
				Total ..	**7,16,132**	**6,95,000**	**6,99,000**	**6,96,540**
				Voted ..	**1,78,132**	**1,66,000**	**1,69,000**	**1,63,791**
				Charged	*5,38,000*	*5,29,000*	*5,30,000*	*5,32,749*
				Carried over ..	7,16,132	6,95,000	6,99,000	6,96,540

111—Detailed Account No. 29C—District Executive Force—*contd.*

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Brought forward .	7,16,132	6,95,000	6,99,000	6,96,560
			Police Force.				
0-2—*Pay of establishment.*	224	225	Inspectors (300 and less)—				
			Voted ..	6,98,017	6,90,000	6,65,000	6,53,731
	1,705	1,705	Sub-Inspectors (130 and less)—				
			Voted ..	21,80,000	21,50,000	21,20,000	21,01,574
	29	29	Sergeants (225 and less)—				
			Voted ..	60,000	60,000	59,000	58,762
	2,525	2,519	Assistant Sub-Inspectors and Head Constables (40 and less)—				
			Voted ..	11,54,000	11,54,000	11,40,297	11,34,828
	19,432	19,448	Constables (24 and less)				
			Voted ..	51,64,269	51,60,000	52,00,539	51,05,575
			Other temporary force—				
			Voted ..	85,000	92,000	1,70,000	1,49,557
			Temporary District Intelligence staff—				
			Voted ..	1,12,000	1,10,000	1,20,000	2,56,858
			For rounding—				
			Voted ..	..	..	..	..
			Total—Pay of establishment (Police Force) ..	**94,53,286**	**94,16,000**	**94,74,836**	**94,60,885**
			Voted ..	**94,53,286**	**94,16,000**	**94,74,836**	**94,60,885**
			Carried over	1,01,69,418	1,01,11,000	1,01,73,836	1,01,57,445

111—Detailed Account No. 29C—District Executive Force—*contd.*

Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
			Rs.	Rs.	Rs.	Rs
		Brought forward ..	1,01,69,418	1,01,11,000	1,01,73,836	1,01,57,4
		Pay of establishment.				
362	399	Clerks (140 and less)—				
		Voted ..	3,75,000	3,65,000	3,50,360	3,38,78
28	28	Servants (52 and less)—				
		Voted ..	6,000	5,800	6,000	5,80
		Launch, boat and elephant establishment—				
		Voted ..	47,000	47,000	52,000	46,63
		Temporary establishment—				
		Voted ..	900	1,700	3,000	3,33
		For rounding—				
		Voted .	..	..	..	..
		Total—Pay of establishment—Office establishment (voted) ..	**4,28,900**	**4,19,500**	**4,11,360**	**3,94,567**
		Voted ..	**4,28,900**	**4,19,500**	**4,11,360**	**3,94,567**
		O-3—Allowances, honoraria, etc.				
		Travelling allowances—				
		Voted ..	8,76,411	8,75,000	8,75,185	8,53,12
		Charged	*96,400*	*95,000*	*95,000*	*98,087*
		Hill allowance—				
		Voted ..	1,500	1,500	1,500	1,431
		House-rent and other allowances—				
		Voted ..	1,30,540	1,30,000	1,27,000	1,30,230
		Charged	*8,800*	*10,000*	*7,000*	*5,278*
		Rewards—				
		Voted ..	75,000	75,000	75,000	75,876
		Carried over ..	1,17,86,969	1,17,17,000	1,05,85,196	1,17,16,041

III—Detailed Account No. 29C—District Executive Force—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	1,17,86,969	1,17,17,000	1,05 85,196	1,17,16,041
	Cost of passages—				
	Voted ..	6,000	.	..	..
	Charged	*11,000*	*19,000*	*19,000*	*22,179*
	Recruiting charges—				
	Voted ..	4,004	2,000	4,514	2,310
	Cost of railway warrants—				
	Voted ..	3,60,000	3,[illegible]0,000	4,20,000	3,81,548
	Escort charges—				
	Voted ..	1,10,000	1,10,000	1,10,000	1,07,054
	For rounding—				
	Voted ..	.	..	.	..
	Charged	.			..
	Total ..	**16,79,655**	**16,77,500**	**17,34,199**	**16,77,120**
	Voted ..	**15,63,455**	**15,53,500**	**16,13,199**	**15,51,576**
	Charged	*1,16,200*	*1,21,000*	*1,21,000*	*1,25,544*
4—Contract contingencies.	**Contract contingencies—**				
	Voted ..	5,99,954	6,14,800	6,26,834	6,52,701
	For rounding—				
	Voted ..	..		..	..
	Total ..	**5,99,954**	**6,14,800**	**6,26,834**	**6,52,701**
5—Other contingencies.	**Arms, accoutrements and ordnance stores—**				
	Voted ..	1,15,696	66,000	93,040	93,668
	Clothing charges—				
	Voted ..	3,26,042	2,59,000	3,26,147	3,28,766
	Fixed boat-hire and contingencies—				
	Voted ..	1,66,000	1,64,000	1,65,380	1,64,728
	Purchase and maintenance of motor cars, boats and stores steamers, etc.—				
	Voted ..	22,000	6,000	10,000	6,469
	Purchase of tents, *pals*, etc.—				
	Voted ..	6,000	6,000	6,000	5,005
	Carried over ..	1,35,13,665	1,33,23,800	1,29,46,229	1,34,80,469

III—Detailed Account No. 29C—District Executive Force—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actual 1937-3
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	1,35,13,665	1,33,23,800	1,29,46,220	1,34,80,4
	Escort charges— Voted ..	..	..	..	..
	Rewards to private persons— Voted ..	16,000	13,000	16,000	20,5
	Rewards to private persons under the Gambling and Explosives Acts— Voted ..	100	100	..	1
	Purchase of books— Voted ..	1,000	1,700	1,700	1,4
	Petty constructions— Voted ..	..	..	..	1,67,0
	Rents, rates and taxes— Voted ..	4,40,000	4,37,000	4,45,000	4,36,3
	Other contingent charges— Voted ..	93,526	84,000	88,248	92,3
	For rounding— Voted ..	..	..	..	..
	Total other contingencies— Voted ..	**11,86,364**	**10,36,800**	**11,51,515**	**13,16,41**
C-5—Other contingencies.	Petty construction	1,67,000	1,54,100	1,67,000	..
C-6—Grants-in-aid, contributions, etc.	Grants to municipalities in lieu of fines, etc., under the Calcutta Hackney Carriage Act previously paid to those bodies as refunds of receipts (Voted) ..	12,500	..	..	..
	Grants to municipalities, district boards, union boards, etc., in lieu of fines, etc., under the Cattle Trespass Act previously paid direct to those bodies (Voted) ..	3,83,000	..	..	
	Total Grants-in-aid, etc. (Voted) ..	**3,95,500**	..	..	..
C-7—Establishment charges payable to other Governments, departments, etc.	*Add*—Establishment charges payable to other Governments, departments, etc.— Voted ..	1,950	2,000	500	169
	Charged	*45,000*	*45,000*	*40,000*	*42,354*
C-8—Establishment charges recoverable from other Governments, departments, etc.	*Deduct*—Establishment charges recoverable from other Governments, departments, etc. (Voted)	700	700	8,600	2 017
	For rounding— Voted ..	+159	..	+356	..
	Charged	*—200*	..	..	..
	Total carried over	**1,46,73,000**	**1,40,60,000**	**1,42,97,000**	**1,42,38,129**

III—DETAILED ACCOUNT No. 29C—DISTRICT EXECUTIVE FORCE—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,46,73,000	1,40,60,000	1,42,97,000	1,42,38,139
			Hospital charges.				
2—*Pay of establishment.*	25	23	Assistant and Sub-Assistant Surgeons (200 and less)—				
			Voted ..	50,000	54,000	56,000	55,055
	28	25	Other hospital establishment (40 and less)—				
			Voted ..	14,000	14,000	14,000	13,593
			Leave salary	..	..	..	..
3—*Allowances, honoraria, et .*			Travelling allowance—				
			Voted ..	2,900	3,000	3,000	3,357
			House-rent and other allowances—				
			Voted ..	1,200	1,200	1,500	1,327
5—*Other contingencies.*			Diet of patients—				
			Voted ..	40,000	45,000	46,000	50,161
			Medical stores—				
			Voted ..	36,000	24,000	24,423	13,013
			Clothing and bedding of patients—				
			Voted ..	6,000	7,000	7,000	7,291
			Other contingent charges—				
			Voted ..	700	800	500	821
			For rounding—				
			Voted ..	+200	..	−23	..
			Total Hospital charges	1,51,000	1,49,000	1,52,400	1,44,618
			Voted ..	1,51,000	1,49,000	1,52,400	1,44,618
			Total (a) District Police ..	1,43,24,000	1,42,09,000	1,44,49,400	1,43,82,757
			Voted ..	1,41,25,000	1,35,11,000	1,37,58,400	1,36,82,090
			Charged	*6,99,000*	*6,98,000*	*6,91,000*	*7,00,667*

III—Detailed Account No. 29C—District Executive Force—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) OTHER POLICE.				
			Port Police (Chittagong).				
C-2—Pay of establishment.	1	1	Inspector (250) ..	3,000	3,400	3,600	3,42
	1	1	Sub-Inspector (130)	1,560	1,500	1,400	1,47
	2	2	Assistant Sub-Inspector and Head Constables, 1 (40), 1 (32) ..	860	800	750	77
	12	12	Constables (24 and less) ..	3,400	3,200	3,200	3,21
	4	4	Boat establishment (55 and less)	1,500	1,400	1,500	1,36
C-3—Allowances, honoraria, etc.			Travelling allowance	300	100	100	32
			House-rent and other allowances ..	1,000	1,000	1,000	1,02
			Cost of railway warrants	..	..	..	..
4—Contract contingencies.			Contract contingencies	700	1,000	500	70
C-5—Other contingencies.			Other contingent charges	1,600	1,600	1,600	1,17
			For rounding	+80	..	—50	..
			Total (b) Port Police, Chittagong (Voted) ..	**14,000**	**14,000**	**13,600**	13,48

III—Detailed Account No. 29D.—Police Training Schools.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
D. POLICE TRAINING SCHOOLS.					
Summary.					
(a) Calcutta Police	Voted ..	44,000	43,000	45,000	41,984
	Charged	..	..	..	..
(b) District Police	Voted ..	1,26,000	1,29,000	1,33,000	1,27,835
	Charged	*17,000*	*18,400*	*17,000*	*17,195*
Total Police Training Schools ..		1,87,000	1,91,000	1,95,000	1,87,014
	Voted ..	1,70,000	1,72,600	1,78,000	1,69,819
	Charged	*17,000*	*18,400*	*17,000*	*17,195*

	Number. 1938-39.	Number. 1939-40.					
			D. POLICE TRAINING SCHOOLS.				
			(a) Calcutta Police.				
D-1—Pay of officers	1	1	Assistant Commissioner (475) (voted)	5,900	5,600	5,600	5,719
D-2—Pay of establishment.	2	2	Inspectors 2 (325 and less), special pay 2(25).	24,000	23,500	23,500	22,494
	4	4	Sub-Inspectors (200 and less), special pay 4(20) ..				
	10	10	Assistant Sub-Inspectors and Head Constables (50 and less), special pay 10(5).				
	2	2	Constables 2(26), special pay 2(3), 1(10).	1,400	1,400	1,400	1,330
	1	1	Clerk	200	200	200	192
	1	1	Servant (16)				
D-3—Allowances, Honoraria, etc.			Travelling allowance	1,000	1,000	1,000	900
			Other allowances	100	100	100	90
			Rewards	400	300	400	236
			Cost of railway warrant	100	100	100	96
D-4—Other contingencies.			Clothing	700	700	700	532
			Rents, rates and taxes	7,600	7,600	7,600	7,629
			Other contingent charges	3,600	2,500	4,000	2,766
			For rounding	−400	..	+400	..
			Total (a) Calcutta Police (voted) ..	44,000	43,000	45,000	41,984

III—Detailed Account No. 29D—Police Training School—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) District Police.				
D-1—Pay of Officers.	1	1	Principal, 1 (1,150)—				
			Voted	..	..	..	..
			Charged	*16,000*	*16,000*	*17,000*	*16,397*
	1	1	Other officers 1 (200), special pay 1(42)				
			Voted	3,200	4,000	6,600	6,500
			Charged	..	..	..	..
D-2—Pay of establishment.	92	92	Instructing staff (300 and less)	72,000	72,000	72,300	71,495
	5	5	Hospital establishment 1 (175), 1 (26), 3 (40)	4,200	4,000	4,500	3,859
	5	5	Clerks (140 and less)	5,000	4,700	5,000	5,103
	3	3	Servants, 1 (50), 1(39), 1(16) ..	1,300	1,300	1,300	1,381
			Temporary establishment ..	100	100	100	56
D-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	2,000	4,000	2,300	1,980
			Charged	*915*	*400*	*400*	*398*
			House-rent and other allowances—				
			Voted ..	800	800	800	810
			Charged	..	..	..	*400*
			Rewards	100	100	100	50
			Cost of railway warrant	1,200	1,200	1,300	738
			Cost of passage granted under the Superior Civil Services Rules, 1924 (*charged*) ..	..	*2,000*	..	..
D-4—Contract Contingencies.			Contract contingencies	20,000	21,800	21,800	20,293
D-5—Other Contingencies.			Clothing charges	1,500	1,500	1,500	1,439
			Miscellaneous charges	..	..	..	..
			Purchase of books	50	50	50	135
			Rents, rates and taxes ..	72	50	72	72
			Other contingent charges	14,000	14,000	15,000	13,924
			For rounding—				
			Voted ..	+478	..	+278	..
			Charged	+85	..	*—400*	..
			Total (b)—District Police	**1,43,000**	**1,48,000**	**1,50,000**	**1,45,630**
			Voted ..	**1,26,000**	**1,29,600**	**1,33,000**	**1,27,635**
			Charged	*17,000*	*18,400*	*17,000*	*17,196*

III—Detailed Account No. 29E—Special Police.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E.—SPECIAL POLICE.					
Summary.					
Eastern Frontier Rifles (Bengal Battalion)	**Voted** ..	**4,22,000**	**3,51,000**	**3,45,000**	**3,50,914**
	Charged ..	*57,000*	*63,000*	*62,000*	*62,648*
Frontier Police (Chittagong) ..	**Voted** ..	..	..	..	..
	Charged ..	*1,31,000*	*1,29,000*	*1,28,000*	*1,24,053*
Total Special Police		**6,10,000**	**5,43,000**	**5,35,000**	**5,37,615**
	Voted ..	**4,22,000**	**3,51,000**	**3,45,000**	**3,50,914**
	Charged ..	*1,88,000*	*1,92,000*	*1,90,000*	*1,86,701*

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			(a) Eastern Frontier Rifles (Bengal Battalion).				
E-1—*Pay of officers*	4	4	Commandants and Assistant Commandants (1,515 and less)—				
			Voted .. .	..	..	..	
			Charged . ..	*45,200*	*50,000*	*51,000*	*50,873*
—*Pay of establishment.*	16	16	Indian Officers (250 and less) .	21,500	21,500	21,500	21,323
	823	823	Non-Commissioned Officers (28 and less) .. .	24,000	24,500	23,000	23,953
			Sepoys and buglers (17 and less)	1,65,000	1,65,000	1,63,000	1,63,998
	5	5	Hospital staff (200 and less) .	5,000	4,500	4,800	5,059
	8	8	Clerks and school masters (140 and less)	6,800	6,500	6,400	6,341
	1	1	Servant (17)	200	200	200	204
			Carried over ..	2,67,700	2,72,200	2,69,900	2,71,751

III—Detailed Account No. 29E—Special Police—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	2,67,700	2,72,200	2,69,900	2,71,751
	(1) Eastern Frontier Rifles (Bengal Battalion).				
E-3—Allowances, honoraria, etc.	Travelling allowance—				
	Voted ..	1,000	800	800	1,162
	Charged	*5,000*	*7,000*	*5,000*	*5,118*
	House-rent and other allowances—				
	(*a*) Commandant and Assistant Commandants (*Charged*)	*4,500*	*4,000*	*4,400*	*4,274*
	(*b*) Non-commissioned officers and men (voted)	6,000	6,000	6,600	5,711
	(*c*) Civilian Personnel (voted)	200	200	200	211
	Ration allowance	15,000	15,000	14,500	14,921
	Cost of railway warrants—				
	Voted ..	18,000	18,000	18,000	17,314
	Charged	..	..	..	..
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..	..
E-4—Contract contingencies.	Contract contingencies	18,800	19,000	18,500	18,963
E-5—Other contingencies.	Arms, accoutrements and ordnance stores ..	85,262	16,000	16,000	18,379
	Clothing charges	31,000	31,000	31,000	32,544
	Medical requisites	1,500	1,300	1,300	1,166
	Horses and other animals, forage, harness and shoeing	300	300	300	272
	Coal, fuel, oil, petrol, lubricants, etc. ..	5,500	5,500	6,000	5,193
	Purchase of books	40	..	40	45
	Petty construction and repairs ..	1,000	1,000	1,000	979
	Rents, rates and taxes	7,500	7,000	5,500	5,857
	Other contingent charges	6,700	6,700	6,700	6,733
E-6—Grants-in-aid, contributions, etc.	Contribution for passage of officers transferred from other Govts., Departments (*Charged*)	*2,400*	*2,000*	*2,000*	*2,383*
E-7—Establishment charges payable to other Governments, Departments, etc.	*Add*—Establishment charges payable to other Governments, Departments, etc. ..	1,700	1,000	..	586
	For rounding—				
	Voted ..	−2	..	−340	..
	Charged	−100	..	*−400*	..
	Total (a) Eastern Frontier Rifles (Bengal Battalion)	**4,79,000**	**4,14,000**	**4,07,000**	**4,13,582**
	Voted ..	**4,22,000**	**3,51,000**	**3,45,000**	**3,50,914**
	Charged	*57,000*	*63,000*	*62,000*	*62,668*

III—Detailed Account No. 29F. Special Police—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Frontier Police, Chittagong.				
			Charged.				
—*Pay of officers*	1	1	Assistant Superintendent ..	*2,000*	*1,000*	..	..
Pay of establishment.	2	2	Inspectors 1(250), 1(200) ..	*6,000*	*6,900*	*5,600*	*6,060*
	17	17	Sub-Inspectors (80 to 130) .	*23,300*	*23,000*	*23,300*	*22,747*
	24	24	Assistant Sub-Inspectors and Head-Constables (40 and less) .	*10,300*	*10 100*	*9,700*	*10,300*
	195	195	Constables (24 and less) ..	*55,000*	*51,000*	*54,700*	*53,176*
	2	2	Hospital staff	*2,300*	*2,200*	*2,200*	*2,342*
	3	3	Clerks (40—80)	*2,900*	*2,700*	*2,700*	*2,683*
	2	2	Servants 1 (18) and 1 (16) ..	*400*	*400*	*400*	*384*
3—Allowances, honoraria, etc.			Travelling allowance	*9,600*	*9 000*	*12,000*	*8,448*
			House-rent and other allowances ..	*4,800*	*4,200*	*3,700*	*3,195*
			Cost of railway warrants	*100*	*100*	..	*165*
5—Contract contingencies.			Contract contingencies	*8,500*	*8,200*	*8,200*	*8,200*
Other contingencies.			Clothing charges	*3,500*	*3,500*	*3,500*	*3,596*
			Secret service money	..	..	..	
			Arms, accoutrements and ordnance stores ..	*800*	*2,400*	*800*	*558*
			Purchase of books	..	..	..	*46*
			Other contingent charges	*2,000*	*2,000*	*1,500*	*2,153*
			For rounding	*+500*		*—300*	..
			Total (b) Frontier Police, Chittagong (*Charged*)	*1,31,000*	*1,29,000*	*1,28,000*	*1,24,053*

III.—Detailed Account No. 29F.—Railway Police.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			F.—Railway Police.				
F-1—Pay of officers	3	3	Superintendents (1,450 and less) .. Voted ..	..	..	..	..
			Charged	*50,000*	*50,000*	*50,000*	*50,744*
			Assistant and Deputy Superintendents—				
			Voted ..	..	..	..	
			Charged	..	..	..	..
F-2—Pay of establishment.	14	14	Inspectors (300 and less) ..	46,800	46,000	46,500	45,112
	65	65	Sub-Inspectors (130 and less) ..	86,000	84,000	92,000	90,532
	19	19	Sergeants (220 and less) ..	39,000	39,500	38,000	36,877
	130	130	Assistant Sub-Inspectors, etc., and Head-Constables (40 and less)..	58,000	56,000	63,000	61,443
	786	788	Constables (24 and less) ..	2,01,320	2,00,000	2,07,000	2,08,259
	29	29	Clerks (140 and less) ..	23,600	23,400	23,700	22,374
	3	3	Servants (19 and less) ..	600	600	600	636
F-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	24,026	24,000	24,000	28,605
			Charged	*2,900*	*2,500*	*2,300*	*2,643*
			House-rent and other allowances—				
			Voted ..	9,300	9,500	9,500	9,197
			Charged	*2,000*	*2,500*	*1,800*	*1,730*
			Cost of railway warrants—				
			Voted ..	1,800	1,800	1,800	2,20
			Charged	..	..	..	..
			Rewards	2,500	2,500	2,500	3,09
			Escort charges paid in cash—				
			Voted ..	900	900	900	1,13
			Charged	..	..	..	..
			Recruiting charges	8	..	..	..
			Cost of passage granted under the Superior Civil Services Rules, 1924 (*charged*) ..	..	..	..	83
			Carried over ..	5,48,754	5,43,200	5,63,600	5,65,471

III.—Detailed Account No. 29F.—Railway Police.—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Railway Police—*concld.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	5,48,754	5,43,200	5,63,600	5,65,476
4—Contract contingencies.	Contract contingencies	11,256	12,700	10,500	11,442
5—Other contingencies.	Rewards to private persons .. .	800	800	800	721
	Arms, accoutrements and ordnance stores ..	2,020	1,000	2,000	2,033
	Clothing charges	14,082	9,000	14,000	14,153
	Purchase of books	100	100	100	66
	Rents, rates and taxes	1,02,000	1,00,000	99,000	97,433
	Other contingent charges	9,400	8,200	8,800	6,963
6—Establishment charges payable to or recoverable from other Governments.	Payable to Orissa Government on account of Bengal-Nagpur Railway Police ..	33,000	43,000	33,000	27,749
7—Establishment charges recoverable from other Governments, etc.	*Deduct*—Recoveries from Bihar and Orissa Government on account of East Indian Railway and Eastern Bengal Railway Police	16,000	17,000	16,200	16,250
	Deduct—Recoveries from the Railway Department	3,65,000	3,53,000	4,21,000	4,00,967
	For rounding—				
	Voted ..	+488	..	+500	..
	Charged	*+100*	..	*—100*	..
	Total (F) Railway Police ..	**3,41,000**	**3,48,000**	**2,95,000**	**3,08,819**
	Voted ..	**2,86,000**	**2,93,000**	**2,41,000**	**2,52,799**
	Charged	*55,000*	*55,000*	*54,000*	*56,020*

III—Detailed Account No. 29G.—Criminal Investigation Department.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			G.—Criminal Investigation Department.				
G-1—Pay of officers	1	1	Deputy Inspector-General (2,150)—				
			Voted ..	..	..	..	..
			Charged	*27,600*	*26,000*	*26,500*	26,7
	10	11	Other gazetted officers (1,350 and less)—				
			Voted ..	42,000	40,000	42,000	28,9
			Charged	*52,000*	*53,000*	*39,000*	46,5
			Temporary officers (1,000 and less)—				
			Voted ..	28,000	36,000	29,300	39,1
			Charged	*27,000*	*21,000*	*43,000*	32,7
G-2—Pay of establishment.	80	80	Clerks (660 and less) ..	1,43,000	1,41,000	1,43,000	1,36,1
	5	5	Servants, 1(50), 1(18), 3(16) ..	1,400	1,400	1,400	1,
			Temporary establishment ..	25,000	24,000	25,600	26,
	44	44	Inspectors (300 and less) ..	1,72,000	1,69,000	1,72,000	1,56,
	98	100	Sub-Inspectors (275 and less) ..	1,74,366	1,70,000	1,80,000	1,43,
	52	52	Assistant Sub-Inspectors and Head Constables (40 and less)	30,000	30,000	30,000	23
	113	113	Constables (24 and less) ..	30,000	28,000	31,000	24
			Temporary force—				
			Voted ..	2,67,634	2,70,000	2,80,000	3,33
			Charged	..	..	..	..
G-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	1,50,000	1,50,000	1,63,500	1,6
			Charged	*8,000*	*7,500*	*7,500*	1
			House-rent and other allowances—				
			Voted ..	13,300	18,000	30,500	4
			Charged	*11,000*	*11,000*	*12,000*	1
			Cost of Railway warrants—				
			Voted ..	25,000	25,000	28,000	2
			Charged	..	..	..	.
			Rewards—				
			Voted ..	17,000	16,600	22,000	
			Charged	..	..	..	.
			Cost of passage granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	*1,000*	*2,500*	..	
			Carried over ..	12,45,300	12,40,000	13,06,300	12,

III—Detailed Account No. 29G.—Criminal Investigation Department —*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	G.—Criminal Investigation Department—*concld.*				
	Brought forward ..	12,45,300	12,40,000	13,06,300	12,86,145
G-4—Contract contingencies.	Contract contingencies . ..	2,500	2,500	2,500	2,809
G-5—Other contingencies.	Purchase of books	300	300	400	276
	Rents, rates and taxes ..	1,70,000	1,60,000	1,44,000	1,48,376
	Arms, accoutrements and ordnance stores ..	5,000	2,900	5,400	6,320
	Charges for defending fraudulent civil suits	300	300	500	315
	Clothing charges	13,000	7,000	13,000	13,300
	Purchase and maintenance of motor cars .	13,000	3,000	6,000	5,000
	Secret service money	1,75,000	2,00,000	2,00,000	1,78,300
	Rewards to private persons . ..	2,800	1,000	3,000	2,845
	Other contingent charges . ..	80,000	80,000	82,000	74,311
	For rounding— Voted .	200	.	—100	..
	Charged	*400*		..	
	Total (g) Criminal Investigation Department	**17,08,000**	**16,97,000**	**17,63,000**	**17,17,997**
	Voted	**15,81,000**	**15,76,000**	**16,35,000**	**15,90,524**
	Charged	*1,27,000*	*1,21,000*	*1,28,000*	*1,27,473*

III—Detailed Account No. 29J. Works.

J-1— ..	Original Works—				
	Voted	3,24,000	1,60,000	1,30,100	1,27,959
	Charged . ..	..	..	..	*2,870*
	Special Police—Bengal Military Police (E. F. Rifles)—				
	(*a*) Construction of new fortifications and defensive works.	..	..	..	..
	(*b*) Barracks, other buildings and fixed installations upkeep.	..	..	..	..
—..	Repairs, other than special police ..				
	Voted ..	18,000	5,000	18,000	16,021
	Charged	..	..	..	..
	Special Police—Bengal Military Police (E. F. Rifles)—				
	Barracks, other buildings and fixed installation upkeep	..	..	.	..
	Other charges	..	..	..	..
	Rounding	..	.	—100	..
	Total .	**3,42,000**	**1,65,000**	**1,48,000**	**1,46,850**
	Voted .	**3,42,000**	**1,65,000**	**1,48,000**	**1,43,990**
	Charged	..	..	..	*2,870*

III—Detailed Account No. 29K.—Charges in England.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A.—Secretary of State for India—					
(1) Leave salaries and deputation pay (*Charged*)		*6,240*	..	*8,160*	
(2) Other charges—Outfit allowances of Indian Police probationers (*Charged*)		*800*	*800*	..	*1,200*
Total (*Charged*) ..		*7,040*	*800*	*8,160*	*1,200*
B.—High Commissioner for India—					
(1) Leave salaries and deputation pay ..	**Voted** ..	**20,000**	**21,400**	**20,000**	**20,958**
	Charged	*1,86,680*	*1,83,840*	*1,80,000*	*1,75,982*
(2) Sterling overseas pay	**Voted** ..	..	..	..	
	Charged	*1,60,000*	*1,44,920*	*1,60,000*	*1,60,651*
(3) Other charges	**Voted** ..	..	.	..	
	Charged	*10,200*	*2,040*	*1,200*	*1,710*
Total ..		**3,76,880**	**3,52,200**	**3,61,200**	**3,59,301**
	Voted ..	**20,000**	**21,400**	**20,000**	**20,958**
	Charged	*3,56,880*	*3,30,800*	*3,41,200*	*3,38,343*
For rounding	**Voted** ..	..	..	..	
	Charged	*+80*	..	*−360*	
Total—Charges in England		**3,84,000**	**3,53,000**	**3,69,000**	**3,60,501**
	Voted ..	**20,000**	**21,400**	**20,000**	**20,958**
	Charged	*3,64,000*	*3,31,600*	*3,49,000*	*3,39,543*
Loss or gain by exchange	**Voted** ..	..	..	..	*−109*
	Charged	..	..	..	*−1,776*

GRANT No. 17

Ports and Pilotage

(Head of Account:—30—Ports and Pilotage)

Voted Rs. 3,63,000 *Charged Rs. 98,000*

Total Rs. 4,61,000

II—Abstract Account.

		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
1—Charges for pooled launches—					
A-1 Pay of officers	Voted	8,000	9,000	8,400	11,330
	Charged	*6,700*	*5,400*	*6,100*	*7,105*
A-2 Pay of establishment	Voted	1,28,700	1,26,600	1,28,300	1,26,719
	Charged	*2,900*	*2,600*	*2,600*	*2,668*
A-3—Allowances, honoraria, etc.	Voted	1,100	1,100	1,100	1,109
	Charged	*200*	*100*	*300*	*233*
A-4 Contingencies	Voted	2,75,220	3,86,600	3,94,111	3,10,948
	Charged	*2,400*	*2,600*	*2,600*	*2,590*
A-5—Grants-in-aid, contributions, etc.	Voted	..	..		..
	Charged	..			
A-6—Establishment charges recoverable from other Governments, departments, etc.—					
Deduct—Recoveries on account of value of coal, building materials and labour (Voted) ..		80,000	80,000	80,000	79,949
For rounding	Voted	—20	..	+ 89	
	Charged	*—200*	..	*+ 400*	
Total A		3,45,000	4,54,000	4,64,000	3,81,053
	Voted	3,33,000	4,43,300	4,52,000	3,70,157
	Charged	*12,000*	*10,700*	*12,000*	*10,896*
Purchase of Marine Stores, etc.—					
B-1—Building, repairs and outfit of ships	Voted	..	..	...	..
	Charged	..	*15,500*	*13,200*	*44,203*
B-2—Coal supplied to ships and vessels	Voted	..	..		
	Charged	..	*500*	*500*	*304*
For rounding (*Charged*)		..	.	..	..
Total B		..	16,000	13,700	44,507
	Voted	..	..	..	..
	Charged		*16,000*	*13,700*	*44,507*

II.—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C.—Ports Establishments—					
C.-1—Pay of officers	Voted ..	..	..	..	..
	Charged	*13,800*	*13,800*	*15,600*	*14,155*
C.-2—Pay of establishment (Voted)		2,200	2,100	2,244	2,155
C.-3—Allowances, honoraria, etc.	Voted ..	1,600	1,700	1,700	1,863
	Charged	*6,900*	*5,600*	*7,600*	*6,251*
C.-4—Contingencies (Voted)		2,500	2,100	2,268	3,652
C.-5—Grants-in-aid, contributions, etc. (*Charged*)		..	*4,400*	*600*	*223*
C.-6—*Deduct*—Establishment charges recoverable from other Governments, departments, etc.	Voted ..	1,000	1,000	1,000	1,000
	Charged	..	..	..	..
C.-7—*Add*—Establishment charges payable to other Governments, departments, etc.	Voted ..	8,300	7,900	6,300	5,605
	Charged	*65,600*	*67,500*	*71,000*	*68,590*
For rounding	Voted ..	+ 100	..	−12	..
	Charged	..	..	+200	..
Total C ..		1,00,000	1,04,100	1,06,500	1,01,294
	Voted ..	13,700	12,800	11,500	12,075
	Charged	*86,300*	*91,300*	*95,000*	*89,219*
D.—Subsidies to Steam Boat Companies (Voted)		3,200	3,200	3,200	3,200
E.—State Yacht establishment—					
E.-1—Pay of establishment (*Charged*)		..	*8,500*	*8,100*	*9,011*
E.-2—Allowances, honoraria, etc. (*Charged*)		..	..	..	..
E.-3—Contingencies (*Charged*)		..	*15,200*	*9,700*	*10,171*
Total E (*Charged*)		..	*23,700*	*17,800*	*19,182*
F.—Miscellaneous—					
F.-2—Contingencies	Voted ..	1,500	900	900	606
	Charged	..	*2,300*	*2,200*	*2,708*
Total F ..		1,500	3,200	3,100	3,314
	Voted ..	1,500	900	900	606
	Charged	..	*2,300*	*2,200*	*2,708*
G.—Charges in England	Voted ..	11,800	4,800	4,800	6,233
	Charged	..	..	..	*1,877*
H.—Loss or gain by exchange	Voted ..	..	..		−32
	Charged	..	..		−10
For rounding ..	Voted ..	−200	..	−400	..
	Charged	*−300*	..	*+300*	..
Total Grant No. 17 ..		4,81,000	6,09,000	6,13,000	5,60,618
	Voted ..	3,83,000	4,65,000	4,72,000	3,92,239
	Charged	*98,000*	*1,44,000*	*1,41,000*	*1,68,379*

III—Detailed Account No. 30A—Charges of Pooled Launches.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			A—Charges for pooled launches.				
1—*Pay of officers*	1	1	Engineer Superintendent (500—800)—				
			Voted ..	8,000	9,000	8,400	11,330
			Charged	..	..	..	..
	3	3	Other officers—				
			Voted ..	..	..	..	..
			Charged	*6,700*	*5,400*	*6,100*	*5,405*
			Total ..	14,700	14,400	14,500	16,735
2—*Pay of establishment.*			Crew of launches—				
			Voted ..	1,02,000	1,01,000	1,02,000	1,00,029
			Charged	*2,900*	*2,600*	*2,600*	*2,668*
			Other establishment—				
			Voted ..	26,400	25,300	26,000	26,390
			Charged	..		..	..
			Temporary establishment (voted) ..	300	300	300	300
			Total ..	1,31,600	1,29,200	1,30,900	1,29,387
3—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted ..	1,100	1,100	1,100	1,105
			Charged	*200*	*100*	*300*	*233*
			House-rent and other allowances (voted) ..	..	.	..	4
			Cost of passages granted under Bengal Passage Rules (voted)	..		.	..
			Total ..	1,300	1,200	1,400	1,342
4—*Contingencies*			Building, repairs and outfit of launches ..	1,18,000	1,47,600	1,09,500	1,37,019
			Coal and oil fuel for pooled launches and Narayanganj Dockyard—				
			Voted ..	80,000	95,000	80,000	81,074
			Charged	*2,300*	*2,500*	*2,500*	*2,500*
			Miscellaneous	..	69,600	69,611	10,072
			Purchase of books	..	..	..	4
			Other contingent charges—				
			Voted ..	77,220	75,000	75,000	82,779
			Charged	*100*	*100*	*100*	*90*
			Total ..	2,77,620	3,89,200	3,96,711	3,13,538
5—*Grants-in-aid, contributions, etc.*			Contribution for passages of officers transferred to and from other Governments, departments, etc.—				
			Voted ..	.		..	..
			Charged	..		..	..
6—*Establishment charges recoverable from other Governments, departments, etc*			*Deduct*—Recoveries on account of the value of coal, building materials and labour	80,000	80,000	80,000	79,949
			For rounding—				
			Voted ..	— 20	.	+ 89	..
			Charged	*— 200*		*+ 400*	.
			Total charges for pooled launches ..	**3,45,000**	**4,54,000**	**4,64,000**	**3,81,053**
			Voted ..	**3,33,000**	**4,43,300**	**4,52,000**	**3,70,157**
			Charged	*12,000*	*10,700*	*12,000*	*10,896*

III.—Detailed Account No. 30B—Purchase of Marine Stores, etc.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B—PURCHASE OF MARINE STORES, ETC.					
(For launches and vessels other than launches and vessels under the pooling scheme.)					
B-1—Building, repairs and outfit of ships—					
Launches and yachts	Voted ..	..	..	..	..
	Charged ..	..	*15,500*	*13,200*	*44,203*
B-2—Coal supplied to ships and vessels—					
Launches and yachts	Voted ..	..	..	..	..
	Charged ..	..	*500*	*500*	*304*
	Total ..	..	**16,000**	**13,700**	**44,507**
	Voted ..	..	..	..	..
	Charged ..	..	*16,000*	*13,700*	*44,507*

III—Detailed Account No. 30C—Ports Establishments.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
C—PORTS ESTABLISHMENTS.					
Summary.					
(1) Marine Court	Voted ..	1,800	1,800	2,100	2,894
	Charged	..	..	..	..
(2) Principal Officer's Department ..	Voted ..	700	800	600	700
	Charged ..	*1,700*	*1,600*	*1,600*	*1,610*
(3) Nautical Surveyor's Department ..	Voted ..	800	800	800	220
	Charged ..	*200*	*200*	*200*	*220*
(4) Survey of Steam-Vessels	Voted ..	10,300	9,400	8,000	8,261
	Charged	*84,400*	*89,500*	*93,000*	*87,359*
For rounding ..	Voted ..	+100	..	..	..
	Charged ..	..	..	+200	..
	Total ..	1,00,000	1,04,100	1,06,500	1,01,294
	Voted ..	13,700	12,800	11,500	12,075
	Charged ..	*86,300*	*91,300*	*95,000*	*89,219*

III.—Detailed Account No. 30C.—Ports Establishments—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(1) Marine Court.				
C-2	C-2—Allowances, honoraria, etc. ..	300	300	500	347
C-4	C-4—Contingencies	1,500	1,500	1,600	2,547
	**Total .. .. ..

III—Detailed Account No. 30C.—Ports Establishments—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(6) Survey of Steam Vessels.				
			(a) Chittagong Port.				
C-1—Pay of officers	1	1	Surveyor (1,150)				
			Voted ..	..	..	..	..
			Charged	*13,800*	*13,800*	*15,600*	*14,15*
C-2—Pay of establishment.	2	2	Clerks (35 to 80) ..	1,300	1,300	1,280	1,23
	3	3	Servants (16 and less) ..	400	400	384	49
			Leave salaries	100	..	160	..
			Temporary establishment ..	400	400	420	42
			Total ..	2,200	2,100	2,244	2,15
C-3—Allowances, honoraria, etc.			Travelling allowances—				
			Voted ..	400	400	400	39
			Charged	*5,000*	*3,800*	*5,800*	*4,39*
			House-rent and other allowances—				
			Voted	..	..	..	..
			Charged	..	..	..	..
			Remuneration to Examiners ..		..	..	..
			Total ..	5,400	4,200	6,200	4,787
C-4—Other contingencies.			Customs duty on imported stores ..	..	..	..	
			Purchase of books	100	100	100	3
			Office expenses and miscellaneous ..	900	500	568	1,102
			Total ..	1,000	600	668	1,105
C-5—Grants-in-aid, contributions, etc.			Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*) ..	..	*1,400*	*600*	223
C-6—Establishment charges recoverable from other Governments, Departments, etc.			*Deduct*—5 per cent. share recoverable from the Central Government	1,000	1,000	1,000	1,000
			For rounding—				
			Voted	..	..	—12	..
			Charged	..	..	..	..
			Total Surveys of Steam vessels, Chittagong Port	**21,400**	**24,100**	**24,300**	**21,425**
			Carried over .. .. Voted ..	2,600	2,100	2,300	2,656
			Charged	*18,800*	*22,000*	*22,000*	*18,769*

III.—Detailed Account No. 30C—Ports Establishments—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	Brought forward .. Voted ..	2,600	2,100	2,300	2,056
	Charged	*18,800*	*22,000*	*22,000*	*18,769*
	(*b*) *Calcutta Port.*				
7—Establishment charges payable to other Governments, departments, etc.	*Add*—Share transferred from Central Government—				
	Voted ..	7,700	7,300	5,700	5,605
	Charged	*65,600*	*67,500*	*71,000*	*68,590*
	Total Survey of Steam Vessels	**94,700**	**99,900**	**1,01,000**	**95,620**
	Voted ..	10,300	9,400	8,000	8,261
	Charged	*84,400*	*89,500*	*93,000*	*87,359*

III—Detailed Account No. 30E—State Yacht Establishment.

	Number. 1938-39.	Number. 1939-40.		Rs.	Rs.	Rs.	Rs
1-1—Pay of establishment.			Permanent establishment (*Charged*)	..	*8,100*	*8,100*	*8,506*
			Temporary establishment (*Charged*)	..	*100*	..	*505*
1-2—Allowances, etc.			Compensation for dearness of food	..	..	..	
			Total ..	..	*8,500*	*8,100*	*9,011*
E-3—Contingencies			Office expenses and miscellaneous (*Charged*)	..	*15,200*	*9,700*	*10,171*
			Purchase of books	..	..	..	..
			Total ..	..	*15,200*	*9,700*	*10,171*
			For rounding ..	..	..	..	..
			Total State Yacht Establishment	..	**23,700**	**17,800**	**19,182**
			Voted ..	..	..	..	..
			Charged	..	*23,700*	*17,800*	*19,182*

III—Detailed Account No. 30F—Miscellaneous.

	Miscellaneous.	Budget Estimate, 1939-40.	Revised Estimate, 1338-39.	Budget Estimate, 1938-39.	Actua 1937 3
		Rs.	Rs.	Rs.	Rs
F-2.—Contingencies	Mooring hire—				
	Voted ..	..	..	..	
	Charged	..	*1,700*	*1,700*	*1,*
	Harbour Masters' fees—				
	Voted ..	..	..	..	..
	Charged	..	*600*	*500*	*1,*
	Scholarships to Indian Mercantile Marine cadets (voted)	1,500	900	900	
	Other charges—				
	Voted ..	..	..	..	
	Charged	..	..	..	
	For rounding—				
	Voted ..	..	..	..	..
	Charged	..	..	..	..
	Total ..	**1,500**	**3,200**	**3,100**	**3,**
	Voted ..	**1,500**	**900**	**900**	
	Charged	..	*2,300*	*2,200*	*2,*

III—Detailed Account No. 30G—Charges in England.

	A-Secretary of State—				
	Leave salary (*Charged*)		..	..	*1,*
	B-High Commissioner for India—				
	Leave salaries and deputation pay. Voted ..	11,000	..	..	1,3
	Leave salaries and deputation pay. *Charged*	..	..	..	..
	Sterling Overseas pay— Voted ..	800	4,800	4,800	4,8
	Sterling Overseas pay— *Charged*	..	..	..	..
	For rounding Voted ..	..	..	..	..
	For rounding *Charged*	..	..	..	..
	Total ..	**11,800**	**4,800**	**4,800**	**8,1**
	Voted ..	11,800	4,800	4,800	6,2
	Charged	..	..	..	*1,8*

III.—Detailed Account No. 30H—Loss or Gain by Exchange.

	(*a*) Loss or gain on sterling expenditure on store—				
	Voted ..	..	..	..	
	Charged	..	..	..	
	(*b*) Loss or gain on English transaction other than stores—				
	Voted ..	..	..	..	
	Charged	..	..	..	..
	Total ..	..	..	..	..
	Voted ..	..	..	..	
	Charged	..	..	..	

GRANT No. 18

Scientific Departments

(Head of Account:—36—Scientific Departments)

Voted Rs. 30,000 *Charged Rs. Nil*

Total Rs. 30,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals 1937-38
		Rs	Rs.	Rs.	Rs.
—Grants-in-aid and donation to the Scientific Societies and Institutes.	Voted	29,910	30,000	29,200	39,200
	Charged ..	..	..	..	..
—Mines Department (Voted)		.	.		70
For rounding	Voted ..	+ 90		+ 800	..
	Charged .	.			..
Total grant No. 18 ..		30,000	30,000	30,000	39,270
	Voted ..	30,000	30,000	30,000	39,270
	Charged ..	.	..	..	.

III—Detailed Account No. 36A—(Grants-in aid and Donations to Scientific Societies and Institutes

—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES.					
Grants-in-aid, contributions and donations.					
To the Royal Asiatic Society		11,680	11,700	11,680	11,680
To the Art Gallery and Art Section of the Indian Museum ..		8,000	8,000	8,000	8,000
To other societies	Voted ..	10,230	10,300	9,520	19,520
	Charged ..	..	..	..	..
For rounding ..	Voted ..	..	..	..	..
	Charged .	..		..	..
Total ..		29,910	30,000	29,200	39,200
	Voted ..	29,910	30,000	29,200	39,200
	Charged ..	..	.	..	..

GRANT No. 19

Charges on account of Education

(Head of Account:—37—Education—General)

Voted Rs. 1,53,56,000 *Charged Rs. 3,03,000*

Total Rs. 1,56,59,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
UNIVERSITY.					
A—Grants to Universities	Voted ..	12,39,500	5,89,600	5,89,500	5,55,42
	Charged	..	*5,50,000*	*5,50,000*	*5,50,00*
B—Government Arts Colleges—					
B-1—Pay of officers	Voted ..	..	12,10,300	12,14,350	11,92,52
	Charged	..	*1,23,000*	*1,06,000*	*1,29,10*
B-2—Pay of establishment		..	1,01,000	1,01,404	99,97
B-3—Allowances, honoraria, etc. ..	Voted ..	..	7,500	9,100	6,81
	Charged	..	*2,600*	*4,400*	*5,27*
B-4—Contract contingencies		..	22,700	22,838	22,72
B-5—Other contingencies		..	1,62,900	1,61,170	1,62,98
For rounding	Voted ..	..	..	+138	.
	Charged	..	..	*—100*	..
Total B—Government Arts Colleges ..		..	16,30,000	16,19,300	16,19,31
	Voted ..	..	15,04,400	15,09,000	14,85,00
	Charged	..	*1,25,600*	*1,10,300*	*1,34,35*
GOVERNMENT ARTS COLLEGES FOR MEN.					
B-1—Pay of officers	Voted .	11,82,200			
	Charged	*84,000*			
B-2—Pay of establishment		97,695			
B-3—Allowances, honoraria, etc. ..	Voted ..	11,350			
	Charged	*2,800*			
B-4—Contract Contingencies		15,808			
B-5 Other Contingencies		1,75,803			
For rounding (Voted) ..		- 56			
Total ..		15,69,400			
	Voted ..	14,82,600			
	Charged	*86,800*			
GOVERNMENT ARTS COLLEGES FOR WOMEN.					
B-1—Pay of officers (Voted)		59,500			
B-2—Pay of establishment		6,620			
B-3—Allowances, honoraria, etc. (Voted)		300			
B-4—Contract Contingencies		11,133			
B-5—Other Contingencies		26,825			
Lump provision for purdah College for girls in Calcutta ..		71,388			
For rounding ..		+34			
Total (Voted) ..		1,75,800			

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
—Grants to Non-Government Arts Colleges			3,82,000	3,99,100	2,86,283
ants to non-Government Arts Colleges—					
For men		7,70,000			
For women		25,000			
—Government Professional Colleges—					
D-1—Pay of officers	Voted ..	1,88,100	1,73,900	1,76,450	1,61,837
	Charged	*29,760*	*29,000*	*33,855*	*43,121*
D-2—Pay of establishment		38,800	38,700	39,560	39,034
D-3—Allowances, honoraria, etc. ..	Voted ..	9,800	7,000	9,600	8,651
	Charged	*2,100*	*3,300*	*3,820*	*2,083*
D-4—Contingencies		1,20,706	1,13,300	1,11,860	1,06,705
For rounding	Voted ..	6	..	+ 30	..
	Charged	*+ 140*		*+ 25*	.
Total D—Government Professional Colleges ..		3,89,400	3,65,200	3,77,200	3,61,431
	Voted ..	3,57,400	3,32,900	3,39,500	3,16,227
	Charged .	*32,000*	*32,300*	*37,700*	*45,204*
SECONDARY.					
—Government Secondary Schools—					
E-1—Pay of officers	Voted ..		11,85,000	12,08,000	11,83,404
	Charged		.		..
E-2—Pay of establishment			71,000	71,000	70,890
E-3—Allowances, honoraria, etc. ..	Voted ..	.	13,900	13,380	15,938
	Charged		..		..
E-4—Contract contingencies			57,000	57,788	52,780
E-5—Other contingencies		..	1,46,400	1,32,809	1,38,553
For rounding	Voted ..	—	..	+ 23	..
	Charged	.			.
Total E—Government Secondary Schools ..		.	14,73,300	14,83,000	14,61,565
	Voted ..		14,73,300	14,83,000	14,61,565
	Charged ..		..	..	..
GOVERNMENT SECONDARY SCHOOLS FOR BOYS.					
—Pay of Officers		10,38,700			
—Pay of Establishment		58,406			
—Allowances, honoraria, etc.		11,800			
Contract Contingencies		54,510			
Other Contingencies		80,431			
For rounding ..		—47			
Total (Voted)		12,43,800			

II—Abstract Account—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
	Rs.	Rs.	Rs.	Rs
GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.				
E-1—Pay of Officers	1,68,050			
E-2—Pay of Establishment	13,500			
E-3—Allowances, honoraria, etc.	2,500			
E-4—Contract Contingencies	25,936			
E-5—Other Contingencies	90,839			
For rounding	−25			
Total (Voted)	3,00,800			
E—Government Secondary Schools for boys (in Chittagong Hill Tracts).				
Charged.				
E-1—Pay of officers	*31,000*	*31,000*	*30,000*	*21,*
E-2—Pay of establishment	*2,000*	*2,000*	*1,900*	*1,*
E-3—Allowances, honoraria, etc.	*2,700*	*2,700*	*2,900*	*2,*
E-4—Contract contingencies	*844*	*700*	*700*	
E-5—Other contingencies	*3,900*	*3,400*	*3,470*	*4,*
For rounding	*+56*		*+30*	..
Total (*charged*)	*40,500*	*39,800*	*39,000*	*33,*
F—Direct grants to non-Government Secondary Schools (Chittagong Hill Tracts). Voted		15,87,500	15,51,000	13,70
F—Direct grants to non-Government Secondary Schools (Chittagong Hill Tracts). *Charged*		*5,100*	*6,000*	*5*
F—Direct grants to non-Government Secondary Schools— For boys Voted	13,68,900			
For boys *Charged* (in Chittagong Hill Tracts)	*5,500*			
For girls Voted	5,25,800			
For girls *Charged* (in Chittagong Hill Tracts).	..			
For rounding	..			
Total	19,00,200			
PRIMARY.				
G—Government Primary Schools for Girls—				
G-2—Pay of establishment	4,000	4,000	3,700	
G-3—Allowances, honoraria, etc.	..	..	..	
G-4—Contingencies	1,000	1,000	1,000	
For rounding	..	..	..	
Total G—Government Primary Schools (Voted)	5,000	5,000	4,700	
H—Direct grants to non-Government Primary Schools for boys and girls. Voted	3,09,200	3,14,000	3,16,000	3,1
H—Direct grants to non-Government Primary Schools for boys and girls. *Charged* (Chittagong Hill Tracts).	*23,600*	*23,700*	*23,600*	
I—Grants to Local Bodies for Primary Education for boys and girls (Voted)	23,46,200	23,93,000	23,97,700	24,1

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SPECIAL.					
J—Government Special Schools—					
J-1—Pay of officers	Voted ..		3,47,100	3,59,720	3,43,989
	Charged		*7,600*	*1,800*	*21,600*
J-2—Pay of establishment	Voted ..		2,59,100	2,89,236	2,56,311
	Charged		*100*	*420*	*67*
J-3—Allowances, honoraria, etc. ..	Voted ..		9,800	10,780	10,877
	Charged		*100*	..	*1,123*
J-4—Contract contingencies			18,200	18,185	18,979
J-5—Other contingencies	Voted ..		4,59,100	5,06,836	4,47,922
	Charged		*1,600*	*1,500*	*215*
J-6—Establishment charges payable to other Governments (Bihar)			28,600	29,000	201
For rounding ..	Voted ..			+43	..
	Charged			*- 20*	..
Total—J—Government Special Schools ..			11,31,600	12,17,600	11,01,284
	Voted .		11,21,900	12,13,900	10,78,279
	Charged ..		*9,700*	*3,700*	*23,005*
(*a*) GOVERNMENT SPECIAL SCHOOLS AND TRAINING SCHOOLS FOR MASTERS					
I-1—Pay of Officers	Voted ..	3,34,978			
	Charged ..	..			
I-2—Pay of Establishment ..	Voted	2,86,860			
	Charged	*420*			
I-3—Allowances, honoraria, etc. ..	Voted	9,540			
I-4—Contract Contingencies		18,785			
I-5—Other Contingencies .	Voted	5,34,817			
	Charged	*1,500*			
I-6—Establishment charges payable to other Governments (Bihar and Orissa)		32,200			
Lump provision for trainnig of Women Art Students ..		1,800			
For rounding	Voted ..	+20			
	Charged ..	*+ 80*			
Total .		12,21,000			
	Voted ..	12,19,000			
	Charged ..	*2,000*			
(*b*) GOVERNMENT SPECIAL SCHOOLS.—Training schools for Mistresses.					
I-1—Pay of Officers		25,080			
I-2—Pay of Establishment		3,450			
I-3—Allowances, honoraria, etc.		800			
I-5—Other Contingencies		37,550			
For rounding ..		+20			
Total (Voted) ..		66,900			
Total ..		66,900			
			4,72,000	4,73,300	3,51,393
I—Direct grants to non-Government Special Schools	Voted				
	Charged (Chittagong Hill Tracts)	..		..	*904*

II—Abstract Account—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
K—Direct grants to non-Government Special Schools—				
For boys, girls and masters { Voted	5,26,714			
For boys, girls and masters { *Charged* (in Chittagong Hill Tracts)	..			
For girls and mistresses { Voted	41,356			
For girls and mistresses { *Charged*	..			
For rounding	−70			
Total { Voted	5,68,000			
Total { *Charged*	..			
General.				
L—Direction—				
L-1—Pay of officers { Voted	32,900	46,500	48,020	49,428
L-1—Pay of officers { *Charged*	*41,050*	*50,300*	*48,200*	*45,157*
L-2—Pay of establishment	97,569	1,03,600	1,04,822	1,02,005
L-3—Allowances, honoraria, etc. { Voted	6,900	9,200	9,800	8,966
L-3—Allowances, honoraria, etc. { *Charged*	*5,442*	*5,400*	*7,066*	*3,266*
L-4—Contract contingencies	3,298	3,600	3,598	3,546
L-5—Other contingencies	2,400	2,700	2,692	3,031
For rounding { Voted	+33	..	+68	..
For rounding { *Charged*	*+8*	..	*−66*	..
Total—L—Direction.	1,89,500	2,21,300	2,24,000	2,15,399
Voted	1,43,000	1,65,600	1,68,800	1,66,976
Charged	*46,500*	*55,700*	*55,200*	*48,423*
M—Inspection—				
M-1—Pay of officers { Voted		7,83,000	7,90,000	7,80,211
M-1—Pay of officers { *Charged*		..	..	
M-2—Pay of establishment		1,50,400	1,47,356	1,55,274
M-3—Allowances, honoraria, etc. { Voted		1,82,500	1,82,524	1,82,473
M-3—Allowances, honoraria, etc. { *Charged*		..	..	
M-4—Contract contingencies		37,800	37,784	38,314
M-5—Other contingencies		24,300	24,300	23,140
For rounding { Voted		..	+36	..
For rounding { *Charged*		..	..	..
Total—M—Inspection		11,78,000	11,82,500	11,79,418
Voted		11,78,000	11,82,500	11,79,418
Charged			..	..

II—Abstract Account—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
M—(*a*) INSPECTION—MEN'S BRANCH.	Rs.	Rs	Rs	Rs.
1—Pay of Officers	7,36,280			
2—Pay of Establishment	1,25,924			
3—Allowances, honoraria, etc.	1,67,300			
4—Contract Contingencies	30,352			
5—Other Contingencies	23,383			
For rounding ..	−39			
Total Inspection—Men's Branch (voted)	10,83,200			
(*b*) INSPECTION—WOMEN'S BRANCH.				
1—Pay of Officers	52,000			
2 Pay of Establishment	24,600			
3 Allowances, honoraria, etc.	15,300			
4 Contract Contingencies	8,490			
5—Other Contingencies	3,025			
For rounding ..	−25			
Total Inspection—Women's Branch (voted) .	1,03,300			
M—INSPECTION.—Men's Branch.				
In Chittagong Hill Tracts.				
Charged.				
M-1—Pay of officers ..	*5,100*	*4,600*	*4,800*	*4,507*
M-2—Pay of establishment	*1,300*	*1,300*	*1,300*	*1,216*
M-3—Allowances, honoraria, etc.	*2,000*	*1,900*	*1,900*	*1,979*
M-4—Contract contingencies	*170*	*200*	*170*	*170*
M-5—Other contingencies	*20*	..	*20*	*20*
For rounding	*+10*	..	*+10*	..
Total—M—Inspection (in Chittagong Hill Tracts) (*charged*) ..	*8,600*	*8,000*	*8,200*	*7,892*

II—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
		Rs.	Rs.	Rs.	Rs.
N—Scholarships	Voted	4,99,300	3,52,000	3,63,000	3,14,867
	Charged (Chittagong Hill Tracts)	*2,300*	*2,300*	*2,300*	*1,320*
O—Miscellaneous	Voted ..	7,53,100	11,29,500	7,44,400	3,35,078
	Charged	*800*	*700*	*300*	*876*
O—Miscellaneous (In Chittagong Hill Tracts)		*1,800*	*1,900*	*1,700*	*292*
P—Works	Voted ..	..	..	..	..
	Charged	..	..	..	.
Charges in England.					
Q—Secretary of State	Voted .	..	..	..	..
	Charged	..		..	..
R—High Commissioner	Voted ..	1,10,400	73,300	1,09,480	48,206
	Charged	*52,400*	*52,200*	*83,160*	*49,127*
S—Loss or gain by exchange	Voted ..	..	..	.	−261
	Charged	..	..	..	−255
For rounding	Voted ..	−200	..	+120	..
	Charged	+ 200	..	−160	..
Total—Grant No. 19		1,56,59,000	1,44,88,000	1,42,66,000	1,26,04,170
	Voted ..	1,53,56,000	1,35,79,000	1,33,45,000	1,16,79,744
	Charged	*3,03,000*	*9,07,000*	*9,21,000*	*9,24,426*

III—Detailed Account No. 37A—Education (General)—University.

DETAILS.					
UNIVERSITY.					
A—GRANT TO UNIVERSITIES.					
(*a*) Calcutta University—					
Recurring		4,87,156	4,87,200	4,87,156	4,87,156
Non-recurring		..	..	..	..
(*b*) Dacca University—					
Recurring	Voted ..	6,52,346	1,02,400	1,02,346	68,296
	Charged	..	*5,50,000*	*5,50,000*	*5,50,000*
Non-recurring		1,00,000		..	..
For rounding	Voted ..	−2		−2	..
	Charged	..		..	..
Total		12,39,500	11,39,600	11,39,500	11,05,452
	Voted ..	12,39,500	5,89,600	5,89,500	5,55,452
	Charged	..	*5,50,000*	*5,50,000*	*5,50,000*

III —Detailed Account No. 37B—Education (General)—University—*contd.*

	Number 1938-39.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		B—GOVERNMENT ARTS COLLEGES.	Rs.	Rs.	Rs.	Rs.
B-1—*Pay of officers*		Principals—				
	7	Voted (1,025 and less) ..		65,000	63,000	68,866
	3	*Charged* (2,300 and less) ..		*69,000*	*70,000*	*71,130*
		Professors and other teaching staff—				
	276	Voted (1,150 and less) ..		11,45,000	11,47,750	11,20,362
	4	*Charged* (1,800 and less) .		*54,000*	*36,000*	*57,978*
	1	Medical Officer (275) .		300	3,600	3,300
		Total ..		13,33,300	13,20,350	13,21,636
B-2—*Pay of establishment.*	51	Clerks and librarians (250 and less)		60,000	60,000	59,479
	22	Compounders and mechanics (125 and less) .		9,000	9,400	8,627
	158	Servants (30 and less) ..		31,750	32,004	31,515
		Temporary establishment ..		250		352
		Total ..		1,01,000	1,01,404	99,973
B-3—*Allowances, honoraria, etc*		Travelling allowance—				
		Voted		4,500	5,000	4,009
		Charged		*100*	*200*	..
		House-rent and other allowances—				
		Voted .. .		3,000	3,200	2,802
		Charged		*2,500*	*1,200*	*3,255*
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..				*2,022*
		Total .		10,100	13,500	12,088
				22,700	22,838	22,728
B-4—*Contract contingencies*		Contract contingencies .		4,500	4,500	4,463
B-5—*Other contingencies.*		Boarding charges .		3,000	3,400	2,998
		Grants to clubs and common rooms		6,000	6,000	5,999
		Purchase of chemicals and apparatus .		2,200	2,200	2,419
		Customs duty on imported stores		6,000	6,050	5,822
		Contingencies of the Krishnagar College .		47,000	46,700	46,697
		Contingencies of the Presidency College		8,500	8,500	7,956
		Contingencies of the Hooghly Mohsin College		19,500	19,550	20,367
		Contingencies of the Rajshahi College .		6,000	6,100	5,550
		Contingencies of the Chittagong College .		5,200	5,200	5,998
		Purchase of books, etc ..		47,000	44,980	46,086
		Rents, rates and taxes .. .		8,000	8,070	8,611
		Other contingent charges .. .		1,62,900	1,61,170	1,62,966
		Total ..				
		For rounding—			138	.
		Voted			*— 100*	..
		Charged				
		Total ..		**16,30,000**	**16,19,300**	**16,19,391**
		Voted ..		**15,04,400**	**15,09,000**	**14,85,006**
		Charged ..		*1,25,600*	*1,10,300*	*1,34,385*

III—Detailed Account No. 37B—Education (General)—University—*contd.*

	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actu 1937-
			Rs.	Rs.	Rs.	Rs
		GOVERNMENT ARTS COLLEGES FOR MEN.				
B-1—Pay of officers	6	Principals { Voted (1,025 and less)	56,000			
	3	Principals { *Charged* (2,300 and less)	*60,600*			
		Professors and other teaching staff—				
	277	{ Voted (1,150 and less) ..	11,24,400			
	2	{ *Charged* (1,800 and less) ..	*23,400*			
	1	Medical officer (275)	1,800			
		Total ..	12,66,200			
B-2—Pay of establishment.	48	Clerks and Librarians (250 and less)	54,820			
	22	Compounders and Mechanics (125 and less)	9,140			
	158	Servants (30 and less)	31,335			
	5	Temporary establishment ..	2,400			
		Total ..	97,695			
B-3—Allowances, honoraria, etc.		Travelling allowance { Voted	4,700			
		Travelling allowance { *Charged* ..	*100*			
		House-rent and other allowances { Voted ..	6,650			
		House-rent and other allowances { *Charged* ..	*2,700*			
		Cost of passages granted under Superior Civil Service Rules, 1924	..			
		Total ..	14,150			
		Carried over ..	13,78,045			

III—Detailed Account No. 37B—Education (General)—University—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs.	Rs	Rs	Rs.
	Brought forward	13,78,045			
4—Contract contingencies.	Contract Contingencies	15,808			
5—Other contingencies.	Boarding charges	804			
	Grants to clubs and common rooms	3,000			
	Purchase of chemicals and apparatus	9,480			
	Customs duty on imported stores	2,500			
	Contingencies of the Presidency College	51 500			
	Contingencies of the Rajshahi College	21,155			
	Contingencies of the Hooghly Mohsin College	10 099			
	Contingencies of the Krishnagar College	7,575			
	Contingencies of the Chittagong College	11,755			
	Purchase of books, etc. ..	13,075			
	Rent, rates and taxes ..	40,600			
	Other contingent charges	3,400			
	Total	1,75,003			
	Total	15,69,456			
	For rounding { Voted ..	—56			
	For rounding { *Charged* ..				
	Total Government Arts Colleges for men ..	15,69,400			
	Voted ..	14,82,600			
	Charged ..	*86,800*			

III.—Detailed Account No. 37B—Education (General)—University—*contd.*

	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
			Rs.	Rs.	Rs.	Rs
		GOVERNMENT ARTS COLLEGES FOR WOMEN.				
B-1—Pay of officers	1	Principal	8,000			
	20	Professors and other teaching staff	51,500			
		Medical officers				
		Total ..	59,500			
B-2—Pay of establishment.	4	Clerks and Librarians ( ) ..	4,300			
	1	Compounders and Mechanics ( ) ..	420			
	9	Servants .	1,900			
		Temporary establishment ..				
		Total ..	6,620			
B-3—Allowances, honoraria, etc.		Travelling allowance ..	200			
		House-rent and other allowances .	100			
		Cost of passages granted under Superior Civil Service Rules, 1924				
		Total ..	300			
		Lump provision for Purdah College for girls in Calcutta	71,388			
B-4—Contract contingencies.		Contract Contingencies	11,133			
B-5—Other contingencies.		Boarding charges	3,636			
		Grants to clubs and common rooms ..	500			
		Purchase of chemicals and apparatus .	3,500			
		Customs duty on imported stores ..	..			
		Purchase of books, etc. ..	2,150			
		Rents, rates and taxes ..	8,120			
		Other contingent charges	8,919			
		Total ..	26,825			
		For rounding	+34			
		Total Government Arts Colleges for women (voted).	1,75,800			

III.—Detailed Account No. 37C & D—Education (General)—University—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.				
ecurring		2,37,000	2,37,000	1,96,892
on-recurring—				
Building grants		34,000	34,140	8,097
Furniture and equipment grants		80,000	80,000	48,924
Other grants		6,000	6,000	16,380
rants under the Dacca Board of Education—				
Recurring		25,000	42,000	16,000
Non-recurring				..
For rounding		..	−40	..
Total (Voted)		**3,82,000**	**3,99,100**	**2,86,293**
GRANTS TO NON-GOVERNMENT ARTS COLLEGES FOR MEN.				
rring	2,18,176			
recurring—				
Building grant	3,80,837			
Furniture and equipment grants .	80,000			
Other grants	60,852			
s under the Dacca Board of Education—				
Recurring	30,000			
Non-recurring				
For rounding	+135			
Grants to non-Government Arts Colleges for Men (Voted)	7,70,000			
GRANTS TO NON-GOVERNMENT ARTS COLLEGES FOR WOMEN.				
ring . . .	18,824			
recurring—				
Building grant				
Furniture and equipment grants .				
Other grants				
Grants under the Dacca Board of Education—				
Recurring	6,000			
Non-recurring				
For rounding ..	+176			
Grants to non-Government Arts Colleges for women (Voted)	25,000			

III.—Detailed Account No. 37B—Education (General)—University—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
D—GOVERNMENT PROFESSIONAL COLLEGES.					
Summary.					
(a) Bengal Engineering College ..	**Voted** ..	**2,68,400**	**2,50,900**	**2,53,400**	**2,29,911**
	Charged	*10,000*	*15,500*	*15,800*	*30,651*
(b) Training Colleges for Teachers	**Voted** ..	**89,000**	**82,000**	**86,100**	**86,316**
	Charged	*22,000*	*16,500*	*21,900*	*14,553*
	Total ..	**3,89,400**	**3,65,200**	**3,77,200**	**3,61,431**
	Voted ..	**3,57,400**	**3,32,900**	**3,39,500**	**3,16,227**
	Charged	*32,000*	*32,300*	*37,700*	*45,204*

Number. 1938-39.	Number. 1939-40.	DETAILS.			
		D—Government Professional Colleges.			
		(a) Bengal Engineering College, Sibpur.			
D 1—Pay of officers 1	1	Principal—			
		Voted ..	15,000	10,300	5,600	..
		Charged (1,650)	..	*9,200*	*9,155*	*12,*
		Professors and other teaching staff—				
26	26	Voted (1,450 and less) ..	1,23,600	1,17,000	1,23,000	1,08,9
1	1	*Charged 1 (790)*	*9,960*	*4,800*	*4,900*	*9,5*
1	1	Medical officer—				
		Voted	5,400	5,400	5,400	5,21
		Total ..	1,53,960	1,46,700	1,48,055	1,43,50
D-2—Pay of establishment. 3	3	Workshop staff, 1 (53), 1 (46), 1 (44)	1,800	1,800	1,760	1,73
3	3	Other technical staff, 2 (155), 1 (36)	4,400	4,300	4,300	3,87
12	12	Clerks (350 and less)	15,000	15,000	16,000	16,29
25	25	Servants (31 and less)	4,900	4,900	5,000	4,75
		Temporary establishment ..	6,900	6,900	6,900	6,84
		Total ..	33,000	32,900	33,960	33,49
		Carried over ..	1,86,960	1,79,600	1,82,015	1,77,00

III.—Detailed Account No. 37B—Education (General)—University—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	(a) Bengal Engineering College, Sibpur— *concld.*				
	Brought forward ..	1,86,000	1,79,000	1,82,015	1,77,003
D.3—*Allowances, honoraria, etc.*—	Travelling allowance—				
	Voted	3,300	2,000	2,100	3,492
	Charged		*600*	*700*	*1,007*
	House-rent and other allowance—				
	Voted ..	3,800	3,800	3,800	3,444
	Charged	..			*307*
	Cost of passages under Bengal Passage Rules—				
	Voted				..
	Charged ..				
	Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)		*900*	*1,000*	..
	Total ..	7,100	7,300	7,600	8,250
D.4—*Contingencies*	Maintenance of college compound	900	900	900	868
	Stipends to artisans	1,200	1,200	1,200	978
	Customs duty on imported stores	1,100	1,100	1,100	155
	Consolidated grant	58,256	53,500	53,500	50,456
	Rents, rates and taxes ..	22,000	22,000	22,000	21,911
	Other contingent charges	800	800	800	852
	Total ..	84,256	79,500	79,500	75,220
	For rounding—				
	Voted	+ 44		+ 40	..
	Charged	*+ 40*	..	*+ 45*	..
	Total (a) Bengal Engineering College, Sibpur.	**2,78,400**	**2,66,400**	**2,69,200**	**2,60,562**
	Voted	**2,68,400**	**2,50,900**	**2,53,400**	**2,29,911**
	Charged	*10,000*	*15,500*	*15,800*	*30,651*

III.—Detailed Account No. 37B—Education (General)—University—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
				Rs.	Rs.	Rs.	Rs.
			(b) Training Colleges for Teachers.				
			Principals—				
D-1—Pay of officers	1	1	Voted	11,100	12,200	10,450	12,778
	1	1	*Charged*	*19,800*	*15,000*	*19,800*	*13,784*
	12	12	Professors and other teaching staff (650 and less) .	33,000	29,000	34,000	34,803
			Total	63,900	56,200	64,250	61,365
D-2—Pay of establishment.	4	4	Clerks 1 (120 and less)	4,200	4,200	4,000	4,048
	8	8	Servants (19 and less) .	1,600	1,600	1,600	1,487
			Total ..	5,800	5,800	5,600	5,535
D-3—Allowances, honoraria, etc.—			Travelling allowances—				
			Voted	2,500	1,000	3,500	1,388
			Charged	*200*	*500*	*200*	*124*
			House-rent and other allowances—				
			Voted	200	200	200	327
			Charged	*1,900*	*1,300*	*1,920*	*645*
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..	..
			Total ..	4,800	3,000	5,820	2,484
D-4—Contingencies			Stipends to students under training	18,500	18,000	18,500	17,652
			Prizes		..	..	..
			Customs duty on imported stores ..		..	..	..
			Purchase of books, etc. . .		..	..	..
			Rents, rates and taxes .	4,500	6,400	4,400	3,290
			Other contingent charges . ..	2,000	2,900	2,960	3,543
			Consolidated grant	10,550	6,500	6,500	7,000
			Total ..	36,450	33,800	32,360	31,485
			For rounding—				
			Voted ..	—50	..	—10	..
			Charged	+100	..	—*20*	.
			Total —(b) Training Colleges for Teachers	**1,11,000**	**98,800**	**1,08,000**	**1,00,869**
			Voted .	**89,000**	**82,000**	**86,100**	**86,316**
			Charged	*22,000*	*16,800*	*21,900*	*14,553*

III.—Detailed Account No. 37E—Education (General)—Secondary.

	Number. 1938-39.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		SECONDARY.				
		E—GOVERNMENT SECONDARY SCHOOLS.				
E-1—*Pay of officers*	776	Masters and Mistresses—				
		Voted ..		11,85,000	12,08,000	11,83,404
		Total ..		11,85,000	12,08,000	11,83,404
E-2—*Pay of establishment.*	12	Technical staff (46 and less) ..		4 400	4,500	4,263
	48	Clerks (80 and less) ..		37 600	37,000	37,138
	156	Servants (19 and less) ..		29,000	29,500	29,363
		Temporary establishment ..		.	..	126
		Total ..		71,000	71,000	70,890
E-3—*Allowances*		Travelling allowances—				
		Voted ..		5,500	5,000	7,149
		Charged		..	..	..
		House-rent and other allowances ..		8,400	8,380	8,789
		Cost of passages granted under Bengal Passage Rules—				
		Voted ..		..	.	..
		Charged		..	..	.
		Total ..		13 900	13,380	15,038
E-4—*Contract contingencies.*		Contract contingencies ..		57 000	57,788	52,780
E-5—*Other contingencies.*		Athletic clubs and common rooms ..		7,200	7,200	7,219
		Boarding charges		31,000	27,344	30,822
		Prizes		4,200	4,200	4,199
		Purchase and repairs of appliances ..		2,000	2,000	2,936
		Customs duty on imported stores ..		..	..	..
		Purchase of books, etc.		6,000	6,000	6,326
		Rents, rates and taxes .. .		56,000	54,500	54,781
		Other contingent charges		40 000	31,565	32,270
		Total ..		1,46,400	1,32,809	1,38,553
					14,82,977	
		For rounding—			+23	..
		Voted ..		..	..	..
		Charged				
		Total ..		**14,73,300**	**14,83,000**	**14,61,565**
		Voted ..		**14,73,300**	**14,83,000**	**14,61,565**
		Charged		.	..	..

III—Detailed Account No. 37E—Education (General)—Secondary—*contd.*

	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs
		GOVERNMENT SECONDARY SCHOOLS FOR BOYS.				
E-1—Pay of officers	677	Masters .. Voted ..	10,38,700			
		Total ..	10,38,700			
E 2—Pay of establishment.	3	Technical staff . ..	1,300			
	41	Clerks	32,100			
	130	Servants	25,000			
		Temporary establishment ..	..			
		Total ..	58,400			
E-3—Allowances		Travelling allowances—				
		Voted ..	4,500			
		Charged	..			
		House-rent and other allowances Voted ..	7,300			
		Total ..	11,800			
E-4—Contract contingencies.		Contract contingencies ..	54,510			
E-5—Other contingencies.		Athletic clubs and common rooms ..	6,575			
		Boarding charges ..	3,200			
		Prizes	3,514			
		Purchase and repairs of appliances .	20,442			
		Customs duty on imported stores ..	..			
		Purchase of books, etc ..	7,100			
		Rents, rates and taxes ..	30,000			
		Other contingent charges	9,600			
		Total ..	80,431			
		For rounding—				
		Voted ..	—47			
		Charged ..	..			
		Total E—Government Secondary Schools for boys (Voted) ..	**12,43,800**			

III —Detailed Account No. 37E—Education (General)—Secondary—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs
			SECONDARY.				
			E—GOVERNMENT SECONDARY SCHOOLS FOR BOYS.				
			(In Chittagong Hill Tracts).				
			Charged.				
E-1—*Pay of officers*	14	14	Masters (930 and less)	*31,000*	*31,000*	*30,000*	*24,578*
			Total ..	*31,000*	*31,000*	*30,000*	*24,578*
E-2—*Pay of establishment.*	1	1	Clerk (71)	*1,100*	*1,100*	*1,000*	*971*
	1	1	Technical staff .. .	*100*	*100*	*400*	*29*
	2	2	Servants (10 and less) ..	*500*	*500*	*500*	*444*
			Temporary establishment ..	..	..	..	..
			Total ..	*2,000*	*2,000*	*1,900*	*1,444*
E-3—*Allowances, honoraria, etc.*			Travelling allowance.. .. .	*900*	*900*	*900*	*417*
			House-rent and other allowances .	*1,800*	*1,800*	*2,000*	*1,785*
			Cost of passages granted under Bengal Passage Rules	.			..
			Total ..	*2,700*	*2,700*	*2,900*	*2,202*
E-4—*Contract contingencies.*			Contract contingencies	*841*	*700*	*700*	*700*
E-5—*Other contingencies.*			Athletic clubs and common rooms ..	*100*	*100*	*125*	*100*
			Boarding charges	*1,900*	*1,900*	*1,900*	*1,839*
			Prizes	*100*	*100*	*100*	*100*
			Purchase and repair of appliances ..	*100*	*100*	*100*	*348*
			Customs duty on imported stores ..	..	..	..	..
			Purchase of books, etc.	*100*	*100*	*125*	*100*
			Rents, rates and taxes	.		..	
			Other contingent charges	*1,600*	*1,100*	*1,120*	*2,272*
			Total ..	*3,900*	*3,400*	*3,470*	*4,759*
						38,970	..
			For rounding ..	*+56*		*+30*	..
			Total E—Government Secondary Schools for boys (in Chittagong Hill Tracts) (*Charged*).	*40,500*	*39,800*	*39,000*	*33,683*

III —Detailed Account No. 37E—Education (General)—Secondary—*contd.*

	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
			Rs.	Rs.	Rs.	Rs.
		SECONDARY.				
		E—GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.				
E-1—Pay of officers	127	Masters and Mistresses (800 and less)	1,68,050			
		Total ..	1,68,050			
E-2. Pay of establishment.	7	Clerk	5,700			
	9	Technical staff ..	3,200			
	26	Servants ..	4,600			
		Temporary establishment ..	..			
		Total ..	13,500			
E-3—Allowances, honoraria, etc		Travelling allowance	800			
		House-rent and other allowances ..	1,700			
		Total ..	2,500			
E-4—Contract contingencies.		Contract contingencies	25,936			
E-5—Other contingencies.		Athletic clubs and common rooms ..	625			
		Boarding charges	28,000			
		Prizes	686			
		Purchase and repair of appliances ..	8,625			
		Customs duty on imported stores ..	..			
		Purchase of books, etc.	1,100			
		Rents, rates and taxes	26,600			
		Other contingent charges	25,203			
		Total ..	90,839			
		For rounding ..	−25			
		Total E—Government Secondary Schools for GIRLS (voted) ..	**3,00,800**			

(II —Detailed Account No. 37 F—Education (General)—Secondary—*contd.*

	Budget Estimate, 1939 40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
F—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.	Rs.	Rs	Rs.	Rs.
curring—				
Ordinary grants		12,91,300	12,91,340	11,87,936
Grants to Girls' Schools		70,700	70,663	..
Contribution to Teacher's Provident Fund		57,000	58,000	46,975
n-recurring—				
Building grants		1,36,000	1,01,893	36,754
Furniture and equipment grants		9,100	9,413	4,984
Other grants		7,000	7,437	82,555
Lump provision for furniture, equipment and building grant ..		.	.	..
ants under the Dacca Board of Education—				
Recurring—				
Ordinary grant		11,400	11,440	11,115
Contribution to Teacher's Provident Fund		800	750	647
Non-recurring—				
Building grants		..	..	..
Furniture and equipment grants		.	..	..
Other grant		4,200		..
For rounding			+64	..
Total (voted) ..		**15,87,500**	**15,51,000**	**13,70,966**
Chittagong Hill Tracts—				
Charged.				
curring—				
Ordinary grant		*5,000*	*5,900*	*5,520*
Contribution to Teacher's Provident Fund		*100*	*100*	*92*
n-recurring—				
Building grant			..	..
Furniture and equipment grant		..		..
Other grants		..	.	.
Total ..		*5,100*	*6,000*	*5,612*
e rounding			..	..
Total (*Charged*) ..		*5,100*	*6,000*	*5,612*
tal F—Direct grants to non-Government Secondary Schools ..		**15,92,600**	**15,57,000**	**13,76,578**
Voted ..		**15,87,500**	**15,51,000**	**13,70,966**
Charged		*5,100*	*6,000*	*5,612*

III —Detailed Account No. 37 F—Education (General)—Secondary—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
	Rs.	Rs.	Rs.	Rs.
F—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOL FOR BOYS.				
Recurring—				
Ordinary grants	11,58,000			
Contribution to Teacher's Provident Fund	52,500			
Non-recurring—				
Building grants	1,14,000			
Furniture and equipment grants	30,000			
Other grants	10,630			
Grants under the Dacca Board of Education—				
Recurring—				
Ordinary grant	3,000			
Contribution to Teacher's Provident Fund	750			
Non-recurring	..			
For rounding ..	+20			
Total (voted) ..	**13,68,900**			
(In Chittagong Hill Tracts.)				
Charged.				
Recurring—				
Ordinary grant	*5,220*			
Contribution to Teacher's Provident Fund	*100*			
Non-recurring—				
Building grant				
Furniture and equipment grant				
Other grants				
Total ..	*5,320*			
For rounding ..	*+180*			
Total (*Charged*) ..	*5,500*			
Total F—Direct grants to non-Government Secondary Schools for boys. ..	**13,74,400**			
Voted	**13,68,900**			
Charged	*5,500*			

III —Detailed Account No. 37 F—Education (General)—Secondary—*concld.*

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38
	Rs.	Rs	Rs	Rs.
F.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.				
ecurring—				
Ordinary grants	4,07,000			
Contribution to Teacher's Provident Fund	5,500			
on-recurring—				
Building grants	95,720			
Furniture and equipment grants	2,500			
Other grants	500			
rants under the Dacca Board of Education-				
Recurring—	14,000			
Ordinary grant				
Contribution to Teacher's Provident Fund				
Non-recurring				
For rounding ..	−20			
Total (voted) ..	**5,25,800**			
(In Chittagong Hill Tracts.)				
Charged.				
Recurring—				
Ordinary grant				
Contribution to Teacher's Provident Fund				
Non-recurring—				
Building grant				
Furniture and equipment grant				
Other grants				
Total .				
For rounding				
Total (*Charged*)				
Total F—Direct grants to non-Government Secondary Schools for girls (Voted) ..	**5,25,800**			

III —Detailed Account No. 37G, H and I—Education (General)—Primary.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			PRIMARY.	Rs.	Rs.	Rs.	Rs.
			G—GOVERNMENT PRIMARY SCHOOLS FOR GIRLS.				
G-2—Pay of establishment.			Masters and Pandits ..	4,000	4,000	3,700	4,015
			Servants	..	..	..	..
			Total ..	4,000	4,000	3,700	4,015
G-3—Allowances, honoraria, etc.			Travelling allowances ..				
			House-rent and other allowances				
			Total ..				
G-4 —Contingencies.			Prizes		..	..	..
			Purchase and repairs of appliances		..	..	17
			Purchase of books, etc. ..	100	100	100	95
			Other contingent charges ..	900	900	900	1,034
			Total ..	1,000	1,000	1,000	1,146
			For rounding ..	..	..	..	..
			Total (voted) ..	**5,000**	**5,000**	**4,700**	**5,161**
			H—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS FOR BOYS AND GIRLS.				
			Recurring	3,61,600	3,09,000	3,09,000	3,01,584
			Non-recurring—				
			Building grants ..	7,000	5,000	7,000	16,876
			Furniture and equipment grants	..		..	
			Other grants	560			
			For rounding	+40		..	..
			**Total .. .. ..

III —Detailed Account No. 37J—Education (General)—Special—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
SPECIAL.				
J—GOVERNMENT SPECIAL SCHOOLS.	Rs.	Rs.	Rs.	Rs.
Summary.				
) Training Schools for Masters and Mistresses .. **Voted** ..		1,65,300	1,64,000	1,78,014
Charged		..	..	..
(i) Training Schools for Masters .. .. **Voted** ..	95,200	..	..	..
Charged ..	..	..	..	..
(ii) Training Schools for Mistresses .. .. **Voted** ..	66,900	..	..	..
Charged ..	..	..	..	..
) Guru-training Schools .. .. .. **Voted** ..	5,90,600	4,48,000	5,24,900	4,38,736
*Charged**	*2,000*	*2,000*	*1,900*	*282*
) Engineering and Survey Schools .. .. **Voted** ..	1,25,800	1,22,100	1,32,200	1,14,172
Charged		*7,700*	*1,800*	*22,723*
) Schools of Arts .. .. **Voted** ..	48,900	45,300	45,200	44,393
Charged				
) Commercial Institute .. .. .. **Voted** ..	66,300	60,700	59,300	55,127
Charged		..	..	..
) Madrassas .. .. .. **Voted** ..	1,97,700	1,93,000	1,95,800	1,90,245
Charged				..
) Reformatory Schools .. .. .. **Voted** ..	94,700	87,500	92,500	57,592
Charged	.	..		..
Total ..	12,87,900	11,31,600	12,17,600	11,01,284
Voted ..	12,85,900	11,21,900	12,13,900	10,78,279
Charged	*2,000*	*9,700*	*3,700*	*23,005*

Number. 1938-39	**DETAILS.**			
	(a) Training Schools (for Masters and Mistresses).			
40	Lady Principals, Masters and Mistresses (650 and less) ..	68,000	70,240	77,849
	Remuneration to lecturers ..	..	..	208
	Total ..	68,000	70,240	78,057
7	Clerks (74 and less)	5,500	5,636	5,542
16	Servants (18 and less) ..	3,100	3,100	3,160
	Temporary establishment ..	.	.	..
	Total ..	8,600	8,736	8,702
	Travelling allowance	300	300	177
	House-rent and other allowances ..	1,700	1,800	1,684
	Total ..	2,000	2,100	1,861
	Contract contingencies	3,400	3,367	3,084
	Stipends to pupil teachers	55,000	53,000	52,830
	Grants to athletic clubs	500	500	418
	Purchase and repair of appliances ..	500	500	450
	Purchase of books, etc.	800	800	680
	Rents, rates and taxes	18,000	16,700	22,270
	Other contingent charges	8,500	8,000	9,662
	Total ..	83,300	79,500	86,310
	For rounding ..		-4 57	..
	Total (Voted)	1,65,300	1,64,000	1,78,014

-1—Pay of officers

-2—Pay of establishment.

-3—Allowances, honoraria, etc.

-4—Contract contingencies

-5—Other contingencies.

*In Chittagong Hill Tracts.

III —Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		DETAILS.				
		(a) (i) Training Schools for Masters				
J-1—Pay of officers	21	Masters	42,000			
		Remuneration to lecturers ..	..			
		Total ..	42,000			
J-2—Pay of establishment.	4	Clerks	3,700			
	9	Servants	1,800			
		Temporary establishment ..	..			
		Total ..	5,500			
J-3—Allowances, honoraria, etc.		Travelling allowance	200			
		House-rent and other allowances ..	1,080			
		Total ..	1,280			
J-4—Contract contingencies.		Contract contingencies	3,367			
J-5—Other contingencies.		Stipends to pupil teachers	36,000			
		Grants to athletic clubs	400			
		Purchase and repair of appliances ..	350			
		Customs duty on imported stores ..	..			
		Purchase of books, etc.	600			
		Rents, rates and taxes	5,500			
		Other contingent charges	225			
		Total ..	43,075			
		For rounding ..	—22			
		Total—Training Schools for Masters (Voted)	**85,200**			

III.—Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
			Rs	Rs	Rs	Rs.
		DETAILS.				
		(a) (ii) Training Schools for Mistresses.				
—*Pay of officers*	20	Lady Principals and Mistresses	25,080			
		Remuneration to lecturers	..			
		Total	25,080			
—*Pay of establishment*		Technical Staff				
	3	Clerks	2,100			
	7	Servants	1,350			
		Temporary establishment				
		Total	3,450			
—*Allowances, honoraria, etc.*		Travelling allowance	100			
		House-rent and other allowances	700			
		Total ..	800			
—*Other contingencies.*		Stipends to pupil teachers	15,000			
		Grants to athletic clubs	100			
		Purchase and repair of appliances	150			
		Customs duty on imported stores				
		Purchase of books, etc.	200			
		Rents, rates and taxes	13,500			
		Other contingent charges	8,600			
		Total	37,550			
		For rounding ..	+20			
		Total (a) (ii) Training Schools for Mistresses (Voted).	**66,900**			

III —Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Guru-training Schools.				
J-2—Pay of establishment.	217	217	Pandits and Maulvis (180 and less)	1,86,000	1,84,000	1,85,000	1,82,331
			Provision for training of teachers for Primary Schools in Bengal (lump) ..	..	..	28,320	..
			Temporary Establishment ..	28,350			
	34	34	Servants (17 and less) ..	6,300	6,200	6,300	6,093
			Total ..	2,20,650	1,90,200	2,19,620	1,88,424
J-3—Allowances, honoraria, etc.			Travelling allowance ..	700	600	600	685
			House-rent and other allowances ..	..	..	..	..
			Total .	700	600	600	685
J-5—Contingencies			Stipends to pupils . .	2,35,300	2,24,000	2,24,000	2,20,11
			Grants to athletic clubs . ..	400	400	400	4(
			Provision for training of teachers for Primary Schools in Bengal (lump)	..	..	48,380	
			Prizes	..	..	..	..
			Purchase and repairs of appliances ..	600	600	600	5(
			Purchase of books, etc. . ..	9,400	500	500	43
			Rents, rates and taxes ..	10,400	10,400	9,500	10,12
			Other contingent charges . ..	1,13,112	21,300	21,293	17,86
			Total ..	3,69,212	2,57,200	3,04,673	2,19,02
			For rounding ..	+ 38	.	+7	.
			Total (b) Guru-Training Schools (Voted) ..	**5,90,600**	**4,48,000**	**5,24,900**	**4,38,73**
	Number. 1938-39.	Number. 1939-40.					
			(b) Guru-training Schools. (In Chittagong Hill Tracts.)				
J-2—Pay of establishment.	1	1	Pandits and Maulvis (35—80.) ..	*420*	*400*	*420*	6
			Total ..	*420*	*400*	*420*	67
J-5—Contingencies			Stipends to pupils	*1,440*	*1,500*	*1,440*	20
			Other contingent charges	*60*	*100*	*60*	1
			Total ..	*1,500*	*1,600*	*1,500*	21
						1,920	
			For rounding ..	+ *80*	..	— *20*	..
			Total (b) Guru-training Schools (*Charged*).	*2,000*	*2,000*	*1,900*	28

III.—Detailed Account No. 37J—Education (General) Special—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(c) Engineering and Survey Schools.				
1—Pay of officers	20	20	Principals and other teaching staff—				
			Voted (650 and less)	62,000	58,000	67,000	51,338
			Charged (1,800) ..	..	*7,600*	*1,800*	*21,600*
			Total ..	62,000	65,600	68,800	72,938
2—Pay of establishment.	6	6	Technical staff (40 and less)	2,600	2,600	2,500	2,562
	9	9	Clerks (150 and less)	7,900	7,900	8,000	7,761
	10	10	Servants (18 and less)	1,900	1,900	1,900	1,854
			Temporary establishment .	7,000	7,000	7,100	7,049
			Total ..	19,400	19,400	19,500	19,226
3—Allowances, honoraria, etc.			Travelling allowances—				
			Voted	2,000	2,000	2,400	1,785
			Charged	..	*100*	..	*1,123*
			House-rent and other allowances .	1,230	1,200	1,200	1,230
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) .	..	..	..	..
			Total ..	3,230	3,300	3,600	4,138
5—Contingencies			Stipends to artisans . . .	1,700	1,700	1,800	1,623
			Customs duty on imported stores .	..	..	..	..
			Consolidated grant . ..	35,900	36,400	36,900	35,552
			Rents, rates and taxes .	3,400	3,400	3,400	3,418
			Total	41,000	41,500	42,100	40,593
			Total (C) .	1,25,630	1,29,800	1,34,000	1,36,895
			For rounding— Voted ..	−30	..	..	..
			Charged	..	..	..	..
			Total (c) Engineering and Survey Schools .	**1,25,600**	**1,29,800**	**1,34,000**	**1,36,895**
			Voted ..	**1,25,600**	**1,22,100**	**1,32,200**	**1,14,172**
			Charged	..	*7,700*	*1,800*	*22,723*

III.—Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(d) Schools of Art.				
J-1—Pay of officers	11	11	Principal and other teaching staff (1,000 and less)	28,000	26,300	26,300	26,160
			Total ..	28,000	26,300	26,300	26,160
J-2—Pay of establishment.	4	4	Technical staff (200 and less) ..	5,000	5,000	4,800	4,314
	4	4	Clerks (88 and less) .. .	3,400	3,300	3,500	3,347
	11	11	Servants (23 and less) ..	2,200	2,200	2,200	2,145
			Temporary establishment ..	..	..	..	..
			Total ..	10,600	10,500	10,500	9,806
J-3—Allowances, honoraria, etc.			Travelling allowance	50	..	..	38
			House-rent and other allowances .	100	100	100	84
			Total ..	150	100	100	122
J-4—Contract contingencies.			Contract contingencies	3,368	3,400	3,368	3,368
			Lump provision for the training of women Art Students	1,800	..	..	..
J-5—Other contingencies.			Prizes	200	200	200	200
			Purchase and repair of appliances ..	300	300	300	27
			Customs duty on imported stores ..	..	..	..	..
			Purchase of books, etc.	200	200	200	200
			Rents, rates and taxes . ..	2,600	2,600	2,500	2,564
			Other contingent charges . ..	1,700	1,700	1,700	1,700
			Total ..	5,000	5,000	4,900	4,937
			For rounding ..	−18	..	+32	..
			Total (d) School of Art (Voted)	**48,900**	**45,300**	**45,200**	**44,303**

III.—Detailed Account No 37J—Education (General)—Special—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(c) Commercial Institute.				
J-1—Pay of officers	9	10	Principal and other teaching staff (350 and less).	36,940	33,000	32,500	31,244
			Total	36,940	33,000	32,500	31,244
J-2—Pay of establishment.	4	5	Clerks (150 and less)	4,380	4,400	5,080	3,679
	6	6	Servants (19 and less)	1,200	1,200	1,200	1,155
			Total ..	5,580	5,600	5,180	4,834
J-3—Allowances, honoraria, etc.			Travelling allowance	200	200	200	200
			House-rent and other allowances ..	100	100	100	909
			Total ..	300	300	300	1,109
J-4—Contract contingencies.			Contract contingencies ..	2,450	1,900	1,650	1,950
J-5—Other contingencies.			Prizes	50	100	50	50
			Purchase and repair of appliances ..	400	400	400	400
			Purchase of books, etc.	200	200	200	199
			Rents, rates and taxes ..	14,400	13,700	13,200	13,200
			Other contingent charges ..	5,900	5,500	5,500	2,141
			Total ..	20,950	19,900	19,350	15,990
			For rounding	20		20	..
			Total (c) Commercial Institute (Voted) ..	**66,300**	**60,700**	**59,300**	**55,127**

III.—Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(f) Madrassas.				
J-1—Pay of officers	77	80	Principal and other teaching staff—				
			Voted (1,050 and less) ..	1,60,038	1,56,000	1,57,800	1,51,597
			Total ..	1,60,038	1,56,000	1,57,800	1,51,597
J-2—Pay of establishment.	1	1	Technical staff (50)	600	600	600	600
	8	8	Clerks (175 and less) ..	7,500	7,500	8,200	8,191
	21	22	Servants (18 and less) ..	4,030	3,900	4,000	3,863
			Temporary establishment	..	..	..	..
			Total ..	12,130	12,000	12,800	12,654
J-3—Allowances, honoraria, etc.			Travelling allowance	800	800	1,000	1,113
			House-rent and other allowances ..	2,500	2,500	2,500	2,414
			Total ..	3,300	3,300	3,500	3,527
J-4—Contract contingencies.			Contract contingencies	9,500	9,500	9,500	10,577
J-5—Other contingencies.			Boarding charges	3,280	3,200	3,200	3,191
			Grant to athletic clubs and common rooms	1,000	1,000	1,000	1,000
			Prizes	300	300	300	300
			Purchase and repair of appliances ..	50	..	50	25
			Purchase of books, etc.	1,400	1,400	1,400	1,386
			Rents, rates and taxes	5,350	5,000	5,000	4,486
			Other contingent charges	1,300	1,300	1,280	1,502
			Total ..	12,680	12,200	12,230	11,890
			For rounding (Voted)	+52	..	−30	..
			Total (f) Madrassah (Voted)	**1,97,760**	**1,93,000**	**1,95,800**	**1,90,945**

III.—Detailed Account No. 37J—Education (General)—Special—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			GOVERNMENT SPECIAL SCHOOLS.				
			(g) Reformatory Schools.				
J.1—Pay of officers	1	1	Superintendent (150—700) ..	6,000	5,800	5,880	5,593
			Total ..	6,000	5,800	5,880	5,593
J.2—Pay of establishment.	11	11	Clerical, Educational, Mechanical and Medical establishments (150 and less) ..	8,200	8,000	8,000	7,871
	18	18	Servants (35 and less) ..	4,800	4,800	4,900	4,794
			Total .	13,000	12,800	12,900	12,665
J.3—Allowances, etc.			Travelling allowance ..	100	..	100	78
			House-rent and other allowances ..	480	300	48	480
			Total .	580	300	580	558
J.5—Contingencies			Clothing and bedding ..	3,000	3,000	3,000	2,523
			Dietary charges ..	27,000	25,000	28,169	24,148
			Hospital charges ..	1,000	900	1,000	897
			Miscellaneous services and supplies .	2,000	1,700	2,039	1,137
			Sanitation charges ..	600	600	700	597
			Purchase of books ..	200	200	200	214
			Petty constructions and repairs ..	500	500	500	499
			Rents, rates and taxes ..	3,000	3,000	3,000	3,036
			Other contingent charges ..	3,100	3,100	3,075	3,000
			Workshop equipment .	2,500	2,000	2,500	2,488
			Total ..	42,900	40,000	44,183	38,575
J—Charges payable to other Governments.			Establishment charges payable to other Governments (Bihar) ..	32,200	28,600	29,000	201
			For rounding ..	+20	.	—43	..
			Total (g) Reformatory Schools (Voted) ..	**94,700**	**87,500**	**92,500**	**57,592**

III.—Detailed Account No. 37K—Education (General)—Special.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
K—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.				
Recurring—				
Training schools for masters and mistresses		50,700	50,732	42,631
Madrassahs		3,13,100	3,13,172	2,29,920
Sanskrit *tols*		34,000	34,000	30,520
Other miscellaneous schools		27,500	27,700	24,321
Contribution to Teacher's Provident Fund		1,200	1,200	1,082
Non-recurring—				
Building grants		44,000	44,964	21,102
Furniture and equipment grants				
Other grants		..	..	239
Grants under the Dacca Board of Education—				
Recurring—				
Madrassas		1,500	1,500	1,488
Other grants		.	..	..
For rounding		..	+32	..
Total (Voted) ..		**4,72,000**	**4,73,300**	**3,51,303**
In Chittagong Hill Tracts (*charged*).				
Recurring—				
Training schools for masters and mistresses			..	
Guru Training Schools			..	934
Madrassas			..	.
Sanskrit *tols*			..	
Other miscellaneous schools			..	..
Contribution to Teachers' Provident Fund			..	.
Non-recurring—				
Building grants			..	..
Furniture and equipment grants			..	..
Other grants			..	..
For rounding ..			..	..
Total (*Charged*) ..			..	934

III—Detailed Account No. 37K—Education (General)—Special—*concld.*

		Budget Estimate, 1939-40	Revised Estimate 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38
K DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.		Rs	Rs	Rs	Rs
curring					
Training schools	for masters	33,816			
	for mistresses	26,976			
Madrassahs	for boys & girls	3,98,838			
Buddhist *tols*		5,000			
Sanskrit *tols*		44,000			
Other miscellaneous schools	for boys	16,400			
	for girls	14,400			
Contribution to Teacher's Provident Fund	for masters	1,200			
	for mistresses				
n recurring					
Building grants	for boys				
	for girls				
Furniture and equipment grants	for boys	25,900			
	for girls				
Other grants	for boys	60			
	for girls				
rants under the Dacca Board of Education					
Recurring					
Madrassahs	for boys	1,500			
	for girls				
Other grants	for boys				
	for girls				
Total (voted)	for boys, girls and masters.	5,26,714			
	for girls and mistresses.	41,356			
For rounding		-70			
Total K (voted)		**5,68,000**			
Chittagong Hill Tracts (*charged*)					
ecurring—					
Training schools	for masters				
	for mistresses				
Guru Training Schools					
Madrassahs	for boys				
	for girls				
Sanskrit *tols*					
Other miscellaneous Schools	for boys				
	for girls				
Contribution to Teachers' Provident Fund	for masters				
	for mistresses				
n recurring—					
ding grants	for boys				
	for girls				
niture and equipment grants	for boys				
	for girls				
er grants	for boys				
	for girls				
For rounding					
Total (*Charged*)	for boys				
	for girls				

III —Detailed Account No. 37L—Education (General)—General.

	Number. 1938-39.	Number. 1939-40.		Bud get Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
				Rs.	Rs.	Rs.	Rs
			GENERAL CHARGES.				
			L—DIRECTION.				
L-1—Pay of officers	1	1	Director of Public Instruction (2,900) (*Charged*)	*32,200*	*33,700*	*33,500*	35,7
	7	6	Other Gazetted Officers—				
			Voted 6 (1,500 and less)	32,900	46,500	48,020	49,4
			Charged	*8,850*	*16,600*	*14,700*	9,3
			Total	73,950	96,800	96,220	94,5
L-2—Pay of establishment	74	74	Clerks (350 and less)	89,569	93,000	93,780	91 1
	29	29	Servants (27 and less)	5,900	5,900	5,700	5,6
			Temporary establishment	2,100	4,700	5,142	5,1
			Total	97,569	1,03,600	1,04,622	1,02,1
L-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	6,000	8,000	8,000	7
			Charged	*1,000*	*4,000*	*4,000*	3,
			Hill allowance	200	200	100	
			House-rent and other allowances—				
			Voted	600	1,000	1,100	1,
			Charged	*1,400*	*1,400*	*2,066*	
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..	*42*		*1,000*	
			Total	12,242	14,600	16,866	12
L-4—Contract contingencies.			Contract contingencies	3,298	3,600	3,598	3
L-5—Other contingencies			Customs duty on imported stores	500	500	500	
			Purchase of books	1,900	2,200	2,192	1
			Other contingent charges ..	2,400	2,700	2,692	3
			Total				
			For rounding—			+68	
			Voted ..	+33	..	—66	
			Charged	+8	..		
			Total ..	**1,89,500**	**2,21,300**	**2,24,000**	2,1
			Voted ..	**1,43,000**	**1,65,000**	**1,68,800**	1,6
			Charged	*46,500*	*55,700*	*55,200*	4

III.—Detailed Account No. 37M—Education (General)—General *continued*

	Number. 1938-39.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs	Rs	Rs	Rs.
		M—Inspection.				
1—*Pay of officers*	14	Inspectors and Inspectresses of Schools—				
		Voted (950 and less)		1,01,000	95,000	91,866
		Charged				
	351	Other Inspecting Officers (600 and less) (voted)		6,82,000	6,95,000	6,88,346
		Total		7,83,000	7,90,000	7,80,211
2—*Pay of establishment*	156	Clerks (225 and less)		1,26,000	1,24,420	1,31,088
	128	Servants (19 and less)		24,000	23,600	23,756
		Temporary establishment		400	336	430
		Total		1,50,400	1,47,356	1,55,274
3—*Allowances, honoraria, etc*		Travelling allowance—				
		Voted		1,79,000	1,79,000	1,78,929
		Charged				..
		House-rent and other allowances—				
		Voted		3,500	3,524	3,544
		Charged				
		Cost of passages granted under Civil Services Rules, 1924 (*Charged*)				..
		Total	..	1,82,500	1,82,524	1,82,473
4—*Contract contingencies.*		Contract contingencies	..	37,800	37,784	38,314
5—*Other contingencies*		Customs duty on imported stores		800	800	721
		Purchase of books		20,000	20,500	19,844
		Rents, rates and taxes		3,500	3,500	2,581
		Other contingent charges				
		Total		24,300	24,800	23,146
		For rounding—				
		Voted ..			+ 36	
		Charged				..
		Total ..		**11,78,000**	**11,82,500**	**11,79,418**
		Voted ..		**11,78,000**	**11,82,500**	**11,79,418**
		Charged			..	

III.—Detailed Account No. 37M—Education (General)—General—*continued.*

	Number. 1939-40		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
			Rs	Rs	Rs	Rs
		M Inspection—Men's Branch.				
M-1—Pay of officers	12	Inspectors—				
		Voted	89,000			
		Charged	..			
	340	Other Inspecting Officers(voted)	6,47,280			
		Total	7,36,280			
M-2—Pay of establishment	133	Clerks	1,07,000			
	97	Servants	18,612			
		Temporary establishment	312			
		Total	1,25,924			
M-3—Allowances, honoraria, etc.		Travelling allowance—				
		Voted	1,64,500			
		Charged	..			
		House-rent and other allowances—				
		Voted	2,800			
		Charged	..			
		Cost of passages granted under Civil Services Rules, 1924 (*Charged*)	..			
		Total	1,67,300			
M-4—Contract contingencies.		Contract contingencies	30,352			
M-5—Other contingencies		Customs duty on imported stores				
		Purchase of books	575			
		Rents, rates and taxes	19,550			
		Other contingent charges	3,258			
		Total	23,383			
		For rounding—				
		Voted	−39			
		Charged	..			
		Total M—Inspection—Men's Branch	**10,83,200**			
		Voted	**10,83,200**			
		Charged				

III.—Detailed Account No. 37M—Education (General)—General *continued*

	Number. 1939-40.		Budget Estimate 1939-40	Revised Estimate, 1938-39	Budget Estimate 1938-39	Actuals, 1937-38
			Rs	Rs	Rs	Rs
		M—Inspection—Women's Branch.				
1—*Pay of officers*	2	Inspectresses of Schools				
		Voted	13,000			
		Charged				
	12	Other Inspecting Officers (voted)	39,000			
		Total	52,000			
2—*Pay of establishment*	24	Clerks	19,000			
	31	Servants	5,600			
		Temporary establishment				
		Total	24,600			
3 *Allowances, honoraria, etc*		**Travelling allowance-**				
		Voted	14,500			
		Charged				
		House-rent and other allowances-				
		Voted	800			
		Charged				
		Cost of passages granted under Civil Services Rules, 1924 (*Charged*)				
		Total	15,300			
4—*Contract contingencies*		Contract contingencies	8,400			
5—*Other contingencies*		Customs duty on imported stores				
		Purchase of books ..	225			
		Rents, rates and taxes	2,350			
		Other contingent charges	450			
		Total	3,025			
		For rounding—				
		Voted	25			
		Charged	..			
		Total M—Inspection—Women's Branch	1,03,300			
		Voted	1,03,300			
		Charged				

III.—Detailed Account No. 37M—Education (General)—General—*continued*.

	Number. 1938-39	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
				Rs.	Rs.	Rs.	Rs
			M—INSPECTION—MEN'S BRANCH.				
			In Chittagong Hill Tracts.				
			Charged.				
M-1—Pay of officers	3	3	Subdivisional and sub-Inspectors	*5,100*	*4,600*	*4,800*	4,507
			Total	*5,100*	*4,600*	*4,800*	4,507
M-2—Pay of establishment	1	1	Clerk ..	*650*	*700*	*650*	60
	3	3	Servants	*650*	*600*	*650*	60
			Temporary establishment		..		
			Total ..	*1,300*	*1,300*	*1,300*	1,21
M-3—Allowances, honoraria, etc.			Travelling allowance	*1,700*	*1,600*	*1,600*	1,65
			House-rent and other allowances ..	*300*	*300*	*300*	264
			Cost of passages granted under Civil Services Rules, 1924.		..		
			Total ..	*2,000*	*1,900*	*1,900*	1,979
M-4—Contract contingencies			Contract contingencies ..	*170*	*200*	*170*	16
M-5—Other contingencies ..			Purchase of books	*20*	..	*20*	20
			Rents, rates and taxes	..	..	..	..
			Other contingent charges ..	..	..	..	
			Total ..	*20*	..	*20*	20
			Total—M—Inspection—Men's Branch (In Chittagong Hill Tracts).	*8,590*	*8,000*	..	..
			For rounding ..	*+10*	..	*+10*	..
			Total (*Charged*) ..	*8,600*	*8,000*	*8,800*	7,69

III —Detailed Account No 37N– Education (General)-

General—*continued*.

	Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
N—SCHOLARSHIPS.	Rs	Rs	Rs	Rs.
In Arts College	2,10,120	1,45,000	1,35,815	1,30,466
Scholarships for Muslim students (lump provision)			12,500	
In Professional Colleges	28,000	28,000	24,000	23,675
In Secondary Schools	1,05,000	1,05,000	91,380	92,575
Deputation of the educational officers for six months to study methods of Primary Education in England and other countries			10,000	..
Lump provision for Scholarship	80,000			
In Primary Schools	20,000	20,000	16,000	16,779
In Special Schools	37,200	36,000	38,240	34,378
Lump provision for Educational Scholarships for members of scheduled castes			19,080	..
Scholarships under the Dacca Board.				
In Arts Colleges	19,000	18,000	16,000	16,995
In Professional Colleges				
In Secondary Schools				..
In Primary Schools				..
In Special Schools				..
Total ..	4,99,320			
For rounding	20		15	
Total N—Scholarships (Voted)	**4,99,300**	**3,52,000**	**3,83,000**	**3,14,867**
(In Chittagong Hill Tracts.)				
Charged				
In Secondary Schools	*1,800*	*2,000*	*2,000*	*850*
In Primary Schools	*500*	*300*	*300*	*470*
In Special Schools				
For rounding ..				
Total N—Scholarships (in Chittagong Hill Tracts) (*Charged*)	*2,300*	2,300	*2,300*	*1,320*

III—Detailed Account No. 37-O Education (General)—

General—*continued.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
O Miscellaneous.	Rs	Rs.	Rs.	Rs
(a) *Expenses out of the grant from the Central Government and of the local contributions received for economic development and improvement of rural areas*				
Grants-in-aid in connection with				
(1) The playing fields and recreation grounds for villages and village schools (2nd grant scheme 2)-				
From Government of India grant	1,00,000			
From local contributions	25,000			
Total				
(2) Attachment of agricultural farm, etc., to secondary schools and provision of village play grounds and village Halls (1st grant schemes 9 to 15)				
From Government of India grant				
From local contributions				
Total				
Total(a) (voted)	**1,25,000**			
(b) *Advancement of education of members of Scheduled castes.*				
(1) Amount transferred to the Scheduled Castes Education Fund		5,00,000		
(2) Expenditure from Scheduled Castes Education Fund				
(i) Pay of officers	2,700	1,350		
(ii) Pay of establishment	720	360		
(iii) Allowances, etc	1,200	400		
(iv) Contingencies—				
Other Contingent Charges	2,593	3,785		
Stipends to Pupils	40,700	20,500		
(v) Grants-in-aid	2,34,832	1,70,860		
(vi) Scholarships	20,000	..		
Total	3,02,745	1,97 255		
(3) *Deduct*—amount transferred from the Scheduled Castes Education Fund	3,02,745	1,97,255		
Total (*b*) ..		5,00,000		
(c) *Youth welfare works under Physical Director*				
Pay of officers				
Physical Director, Assistant Physical Director, Organisers, etc.	45,039			
Total	45,039			
Pay of establishment-				
Clerks	4,038			
Servants	4,728			
Total	8,766			
Allowances, honoraria, etc.				
Travelling allowance	28,300			
House-rent and other allowances	3,737			
Total ..	32,037			

III—Detailed Account No. 37-O—Education (General)—General —*continued.*

	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs	Rs	Rs.	Rs.
O—MISCELLANEOUS— *contd.*				
Other Contingencies—				
Stipends	5,760	..	..	..
Rents, rates and taxes	6,000		..	..
Other contingent charges	21,934			..
Total	33,694			
Grants-in-aid—contributions	1,09,130			
Total	2,28,966			
For rounding .. .. { Voted / Charged				.. / ..
Total (c) .. .. { Voted .. / Charged	2,28,966			
(d) Youth welfare works under Physical Directress				
Pay of officers—				
Assistant Physical Directress	5,520			
Total	5,520			
Allowance, honoraria, etc.—Travelling allowance	600			..
Total	600			
Contingencies	16,900			
Total ..	23,020			
For rounding .. .. { Voted / Charged				
Total (d) .. .. { Voted .. / Charged	23,020			.. / ..
(e) Rural Reconstruction—Adult Education				
Direct grants to non-Government Primary Night Schools—Non-recurring—Furniture and equipment grant	5,000			..
Miscellaneous—				
Grants-in-aid and contributions—Grants-in-aid to non-official organisations for organising adult education .	2,000			..
Grants for the encouragement of literature on adult education .	2,000			..
Grants-in-aid, contributions, etc.—Grants and subventions to schemes of rural reconstruction falling under Education .	4,000			..
Total (e) ..	13,000			

III —Detailed Account No. 37-O—Education (General)—General—*continued.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
O—MISCELLANEOUS—*contd.*	Rs.	Rs.	Rs.	Rs
(f) OTHER CHARGES.				
SUMMARY.				
Examination charges .. .. Voted ..	90,000	87,000	80,000	84,672
Charged ..	*450*	*400*	*300*	413
Examination charges (in Chittagong Hill Tracts) (*Charged*) ..	*100*	*200*	*100*	37
Grants for the encouragement of literature	20,000	41,000	41,000	12,222
Board of Secondary and Intermediate Education, Dacca ..	52,375	44,000	48,000	42,229
Grants-in-aid, contributions, etc.—				
(a) Grant, etc., in connection with play fields and recreation grounds for villages and village schools (2nd grant)	..	..	..	
(i) Expenses out of grant from Central Government for economic development and improvement of rural areas	..	79,000	1,00,000	
(ii) Expenses out of grant received from public bodies for rural reconstruction scheme	..	34,000	25,000	
(b) Attachment of agricultural farms, etc. (1st grant)	..	1,000	..	
Miscellaneous—				
Pay of officers	8,000	6,300	6,500	6,171
Pay of establishment	6,700	..	..	..
Allowances, honoraria, etc. .. .. Voted ..	16,000	29,500	32,700	29,498
Charged (In Chittagong Hill Tracts) ..	..	*300*	*300*	255
Lump provision for youth welfare works	..	1,55,000	2,50,000	..
Contingencies .. .. .. Voted ..	30,300	23,500	23,500	24,707
Charged.. (In Chittagong Hill Tracts.)	*1,700*	*1,400*	*1,300*	..
Grants-in-aid, contributions, donations, etc. .. Voted ..	99,100	74,200	75,200	63,813
Charged	..	..	..	..
Other items .. .. .. Voted ..	40,640	55,000	62,500	71,766
Charged	*300*	*300*	..	467
For rounding Voted ..		..	..	..
Charged		..	..	.
Total (f) ..	3,65,665	6,32,100	7,46,400	3,36,246
Voted ..	3,63,115	6,29,500	7,44,400	3,35,078
Charged	*2,550*	*2,600*	*2,000*	*1,168*
Total Miscellaneous (a)+(b)+(c)+(d)+(e)+(f)	7,55,651	11,32,100	7,46,400	3,36,246
For rounding Voted ..	—1			
Charged	*+ 50*			
	7,55,700	11,32,100	7,46,400	3,36,246
Voted ..	7,53,100	11,29,500	7,44,400	3,35,078
Charged	*2,600*	*2,600*	*2,000*	*1,168*
MISCELLANEOUS.				
(f) OTHER CHARGES.				
DETAILS.				
Pay of officers—Medical Officers	8,000	6,300	6,500	6,171
Pay of establishment	6,700	..	..	..
Allowances, honoraria, etc.—				
Allowances to medical officers for attending boarding, hostels and other educational institutions (voted)	..	13,500	16,700	14,280
Allowances to medical officers for attending boarding, hostels and other educational institutions (in Chittagong Hill Tracts) (*Charged*)	..	*300*	*300*	255
Female teacher's house-to-house visitations	16,000	16,000	16,000	15,218
Total	16,000	29,800	33,000	29,753
Voted ..	16,000	29,500	32,700	29,498
Charged ..	..	*300*	*300*	255

III.—Detailed Account No. 37-O— Education (General)— General —*concld.*

		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
O—MISCELLANEOUS—*concld.*					
DETAILS.		Rs.	Rs	Rs	Rs.
Contingencies—					
Allowances to medical officers for attending boarding, hostels and other educational institutions (voted)		5,700	.	.	..
Allowances to medical officers for attending boarding, hostels and other educational institutions (in Chittagong Hill Tracts) (*Charged*)		*300*	.		..
Special Education Board, Chittagong Hill Tracts (*Charged*) ..		*1,400*	*1,400*	*1,400*	..
Rewards and stipends to Sanskrit *tols*		23,500	23 500	23,500	24,707
Scheme for medical inspection of School Children (Contingent Expenditure)		1,144			..
For rounding	**Voted** ..	**- 44**	..		..
	Charged	..		*- 100*	..
Total	**Voted** ..	**30,300**	**23,500**	**23,500**	**24,707**
	Charged	*1,700*	*1 100*	*1,300*	..
Grants-in-aid, contributions, etc.—					
Grant to the Indian Society of Oriental Art		4,500	3,500	4,500	2,512
Grants to hostels attached to colleges and schools ..	Voted ..	40,500	40,500	40,500	38,987
	Charged	..	.	..	..
Grants to hostels attached to colleges and schools under the Dacca Board of Education		12,000	12 000	12,000	12,000
Grant to Bengal Bratachari Society		9,000			
Grants to Girl Guides Association . . .		..	5 000	5,000	
Grant to Y. M C. A., Y. W C A and other Societies		3,116	8 200	8,203	5,315
Her Excellency's special grant		5,000	5 000	5,000	4,999
Grant to the Viswa Bharati, Santineketan for educational activities		25,000			..
For rounding ..	Voted	16	..	3	..
	Charged	..	.		..
	Total, ..	**99,100**	**74,200**	**75,200**	**63,813**
	Voted ..	**99,100**	**74,200**	**75,200**	**63,813**
	Charged	..	..	..	..

III.—Detailed Account No. 37Q & R— Education (General)— Charges in England.

CHARGES IN ENGLAND.					
1—Secretary of State				..	..
2—High Commissioner—					
Leave salaries and deputation pay ..	**Voted** ..	**50,800**	**45,300**	**75,240**	**41,542**
	Charged	*41,200*	*40 900*	*67,160*	*31,018*
		..	..	**4,000**	**2,140**
Sterling overseas pay ..	**Voted** ..	..	..	..	**416**
	Charged	*11,200*	*11 300*	*16,000*	*17,415*
Stores (Voted)		..	.	..	**4,108**
Other charges	**Voted** ..	**59,600**	**28,000**	**30,240**	*694*
	Charged	.	.	..	
	Total ..	**1,62,800**	**1,25,500**	**1,92,640**	**97,333**
	Voted ..	**1,10,400**	**73,300**	**1,09,480**	**48,206**
	Charged	*52,400*	*52,200*	*83,160*	*49,127*

GRANT No. 20

Charges on account of Anglo-Indian and European Education

(Head of Account:—37—Education—Anglo-Indian and European)

Voted Rs. 11,46,800 *Charged Rs. 200*

Total Rs. 11,47,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
SECONDARY.					
A—Government Secondary Schools—					
A-1—Pay of officers	Voted	1,23,000	1,40,000	1,45,000	1,46,857
	Charged	..	..	..	..
A-2—Pay of establishment	Voted	38,200	39,100	37,400	37,728
	Charged	..	..	..	..
A-3—Allowances, honoraria, etc.	Voted	5,300	9,900	5,000	8,807
	Charged	..	..	..	..
A-4—Contract contingencies	Voted	21,320	21,300	21,320	21,557
	Charged	..	..	..	..
A-5—Other contingencies	Voted	70,636	67,700	74,176	69,975
	Charged	..	..	..	..
For rounding	Voted	+44	..	+4	..
	Charged	..	..	..	..
Total A—Government Secondary Schools		2,58,500	2,78,000	2,82,900	2,84,922
	Voted	2,58,500	2,78,000	2,82,900	2,84,922
	Charged	..	..	..	..
B—Direct grants to non-Government Secondary Schools	Voted	3,07,700	2,81,000	2,85,800	2,71,959
	Charged	..	..	..	..
PRIMARY.					
C—Direct grants to non-Government Primary Schools	Voted	4,43,800	4,18,800	4,37,700	4,24,482
	Charged	..	..	..	..

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs.	Rs.	Rs.
SPECIAL.					
D—Government Special Schools—					
D-1—Pay of officers	**Voted** ..	21,000	17,100	21,500	20,898
	Charged	..	..	..	..
D-2—Pay of establishment	**Voted** ..	..	..	..	..
	Charged	..	..	..	..
D-3—Allowances, honoraria, etc. ..	**Voted** ..	200	200	200	726
	Charged	..	..	..	..
D-4—Contingencies	**Voted** ..	6,100	5,800	6,300	5,665
	Charged	..	..	..	..
For rounding		..	..	..	..
Total D—Government Special Schools		27,300	23,100	28,000	27,283
	Voted ..	27,300	23,100	28,000	27,283
	Charged	..	..	..	..
E—Direct Grants to non-Government Special Schools ..	**Voted** ..	1,900	2,000	1,900	1,880
	Charged	..	..	..	..
GENERAL.					
F—Inspection—					
F-1—Pay of officers ..	**Voted** ..	15,700	15,600	15,600	15,073
	Charged	..	..	..	..
F-2—Pay of establishment ..	**Voted** ..	8,350	8,100	8,250	8,016
	Charged	..	..	..	..
F-3—Allowances, honoraria, etc. ..	**Voted** ..	5,000	5,000	4,600	4,795
	Charged	..	..	..	..
F-4—Contract contingencies ..	**Voted** ..	1,000	1,000	1,000	1,261
	Charged	..	..	..	..
F-5—Other contingencies ..	**Voted** ..	2,951	3,300	3,319	3,445
	Charged	..		..	..
For rounding ..	**Voted** ..	1	..	+31	..
	Charged		..	..	..
Total F—Inspection ..		33,000	33,000	32,800	32,590
	Voted ..	33,000	33,000	32,800	32,590
	Charged	..	..	..	..

II—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
G—Scholarships	Voted ..	27,500	33,100	27,500	28,86
	Charged	..	..	..	..
H—Miscellaneous	Voted ..	9,400	9,400	9,500	9,26
	Charged	*200*	*200*	*200*	12
I—Works (Voted)		..	..	..	
Charges in England.					
J—Secretary of State		..	..	..	
K—High Commissioner	Voted ..	37,520	17,400	18,680	12,49
	Charged	..	..	..	..
L—Loss or gain by exchange	Voted ..	..	..	..	− 65
	Charged	..	..	..	
For rounding	Voted ..	+ 180	..	+ 20	
	Charged	..	..	..	
Total—Grant No. 20 ..		11,47,000	10,96,000	11,25,000	10,91,79
	Voted ..	11,46,800	10,95,800	11,24,800	10,91,66
	Charged	*200*	*200*	*200*	12

III.—Detailed Account No. 37A—Education (Anglo-Indian and European) Secondary.

	Number. 1938-39.	Number. 1939-40.	DETAILS.				
			A—Government Secondary Schools.				
A-1—Pay of officers ..	32	32	Master and Mistress (Voted)	1,23,000	1,40,000	1,45,000	1,10,857
			Total ..	1,23,000	1,40,000	1,45,000	1,10,857
A-2—Pay of establishment	15	15	Technical staff (380 and less)	28,500	29,500	27,500	28,080
	4	4	Clerks	4,500	4,500	4,700	4,636
	20	20	Servants (19 and less) ..	3,900	3,800	3,900	3,777
			Temporary establishment ..	1,300	1,300	1,300	1,233
			Total ..	38,200	39,100	37,400	37,726
A-3—Allowances, honoraria, etc.			Travelling allowance .. Voted ..	1,800	1,600	1,600	3,082
			Charged	..	..	..	
			House-rent and other allowances ..	1,100	1,000	1,000	982
			Allowances of Chaplain ..	2,400	2,400	2,400	2,400
			Cost of passages granted under Bengal Passage Rules (Voted) ..	..	4,900	..	2,343
			Total ..	5,300	9,900	5,000	8,807
A-5—Contract contingencies			Contract contingencies	21,320	21,300	21,320	21,557
A-6—Other contingencies			Boarding charges	58,000	55,000	62,000	58,144
			Prizes	350	400	350	350
			Purchase and repair of appliances ..	450	400	450	311
			Customs duty on imported stores ..	..	..	..	..
			Purchase of books, etc.	1,000	1,000	1,000	938
			Rents, rates and taxes	3,336	3,400	3,336	3,335
			Other contingent charges	7,500	7,500	7,040	6,897
			Total ..	70,636	67,700	74,176	69,97
			For rounding (Voted) ..	+ 44		+ 4	..
			Total (Voted) ..	**2,58,500**	**2,78,000**	**2,82,000**	**2,84,82**

111.—Detailed Account No. 37B.—Education (Anglo-Indian and European) Secondary.

DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
B—Direct Grants to Non-Government Secondary Schools.				
Recurring—				
Ordinary grants	2,41,733	2,53,000	2,41,733	2,50,086
Contribution to Teachers' Provident Fund	4,500	4,500	4,500	3,713
Non-recurring—				
Building grants	22,000	22,300	..	15,266
Furniture and equipment grants	1,500	1,200	1,500	1,500
Other grants			..	1,385
Lump provision	38,000	..	38,000	
For rounding	−33		+07	
Total (Voted) ..	**3,07,700**	**2,81,000**	**2,85,800**	**2,71,950**

111.—Detailed Account No 37C.- Education (Anglo-Indian and European) Primary.

PRIMARY.	Budget Estimate, 1939 40	Revised Estimate, 1938-39	Budget Estimate, 1938 39	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.				
ecurring—				
Grants (ordinary)	3,89,640	4,06,000	3,89,640	4,00,225
Contribution to Teachers' Provident Fund	2,700	2,600	2,500	2,592
on-recurring—				
Building grants	..	8,500		19,580
Furniture and equipment grants	1,500	1,700	1,500	2,085
Lump provision	50,000		44,000	
Other grants				..
For rounding	−40		+60	..
Total (Voted) ..	**4,43,800**	**4,18,800**	**4,37,700**	**4,24,482**

III —Detailed Account No. 37D.—Education (Anglo-Indian and European) Special.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			SPECIALS.				
			D—GOVERNMENT SPECIAL SCHOOLS.				
			DETAILS.				
			(a) Training Schools (for Masters and Mistresses).				
D-1—Pay of officers ..	4	4	Lady Principal and Mistresses—				
			Voted ..	21,000	17,100	21,500	20,898
			Charged ..	..	..	..	..
			Total ..	21,000	17,100	21,500	20,898
D-3—Allowances ..			Travelling allowance—				
			Voted ..	200	200	200	720
			Charged ..	..	..	..	..
			Cost of passages	..	..	..	..
			Cost of passages under Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..	..
			Total ..	200	200	200	720
D-4—Contingencies ..			Boarding charges	4,500	4,200	4,500	4,336
			Purchase of books	400	400	400	348
			Other contingent charges ..	1,200	1,200	1,400	981
			Total ..	6,100	5,800	6,300	5,665
			For rounding—				
			Voted ..	..		..	..
			Charged ..	..		..	..
			Total Training Schools (Voted) ..	**27,300**	**23,100**	**28,000**	**27,283**

III.—Detailed Account No. 37E.—Education (Anglo-Indian and European) Special.

E—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.				
Recurring—				
Other miscellaneous schools	1,900	2,000	1,900	1,
Non-recurring—				
Building grant	..	..	..	..
Other grants	..	..	..	..
For rounding	..	..	..	..
Total (Voted) ..	**1,900**	**2,000**	**1,900**	**1,**

III —Detailed Account No. 37F.—Education (Anglo-Indian and European) General.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs	Rs	Rs.	Rs.
			GENERAL.				
			DETAILS.				
			F—Inspection.				
1—*Pay of officers*	1	1	Inspector —				
			Voted	15,700	15,600	15,600	15,073
			Charged	..	..	..	..
			Total	15,700	15,600	15,600	15,073
2—*Pay of establishment*	6	6	Clerks	7,300	7,100	7,200	6,999
	5	5	Servants	1,050	1,000	1,050	1,017
			Total	8,350	8,100	8,250	8,016
3—*Allowances, honoraria, etc*			Travelling allowance—				
			Voted	2,000	2,600	2,200	2,596
			Charged	..	..	..	..
			House-rent and other allowances—				
			Voted	2,400	2,400	2,400	2,199
			Charged	..	..	..	..
			Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
			Total	5,000	5,000	4,600	4,795
4—*Contract contingencies*			Contract contingencies	1,000	1,000	1,000	1,261
5—*Other contingencies* ..			Purchase of books ..	100	100	100	100
			Rents, rates and taxes .	2,634	2,600	2,634	2,569
			Other contingent charges ..	217	600	585	776
			Total ..	2,951	3,300	3,319	3,445
			For rounding—				
			Voted ..	1	..	+31	..
			Charged ..	..	..	..	..
			Total ..	33,000	33,000	32,800	32,590
			Voted ..	33,000	33,000	32,800	32,590
			Charged	..	..	..	..

III.—Detailed Account No. 37G.—Education (Anglo-Indian and European) General.

DETAILS.				
G—Scholarships.				
ts Colleges	4,500	4,300	4,300	4,398
ofessional Colleges	1,300	1,000	700	1,240
condary Schools	13,500	17,400	14,500	13,334
imary Schools	5,700	8,000	5,500	5,676
ecial Schools	2,500	2,400	2,500	2,220
For rounding	.	.	..	..
Total (Voted) .	27,500	33,100	27,500	28,868

111 —Detailed Account No. 37H.—Education (Anglo-Indian and European) General—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs
DETAILS.					
H—Miscellaneous.					
Examination charges	Voted	1,600	1,600	1,700	1,496
	Charged	*200*	*200*	*200*	*128*
Miscellaneous—Pay of establishment (Voted)		600	600	600	540
Allowances, honoraria, etc.		..	..	..	..
Allowance to medical officers for attending boarding, hostels and other educational institutions	Voted	..	..	..	.
	Charged	..	..	..	.
Rewards for proficiency in Oriental language	Voted	..	..	..	..
	Charged	..	..	..	..
Grants-in-aid, contributions, etc.	Voted	..	..	..	..
	Charged	.	.	..	..
Grants to Young Women's Christian Association and other Societies (Voted)		..	..	..	..
Grants to hostels attached to schools and colleges		..	..	..	..
Her Excellency's special grant (Voted)		..	..	..	..
His Excellency's special grant (Voted)		..	..	..	..
Contribution to Inter-Provincial Board		7,126	7,100	7,126	7,126
Contingencies		100	100	100	100
For rounding	Voted	– 26	..	—26	.
	Charged	..	..	..	..
	Total	**9,600**	**9,600**	**9,700**	**9,390**
	Voted	**9,400**	**9,400**	**9,500**	**9,262**
	Charged	*200*	*200*	*200*	*128*

111.—Detailed Account No. 37J. and K.—Education (Anglo-Indian and European) Charges in England.

CHARGES IN ENGLAND.					
J—Secretary of State		..	..	..	..
K—High Commissioner					
Leave salaries and deputation pay	**Voted**	**37,120**	**16,900**	**16,680**	**12,390**
	Charged	..	..	..	..
Sterling overseas pay	**Voted**	..	..	..	..
	Charged	..	..	..	..
Scholarships (Voted)		.	..	..	..
Stores purchased in England (Voted)		..	..	..	..
Other charges (Voted)		400	500	..	106
	Total	**37,520**	**17,400**	**16,680**	**12,496**
	Voted	**37,520**	**17,400**	**16,680**	**12,496**
	Charged	..	..	..	..

GRANT No. 21

Medical

(Head of Account:—38—Medical)

Voted Rs. 51,30,000 · ***Charged Rs. 7,50,000***

Total Rs. 58,80,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Medical Establishment—					
A-1—Pay of officers	**Voted**	**2,26,140**	**2,67,400**	**2,61,144**	**2,69,690**
	Charged	*2,26,000*	*2,19,000*	*2,36,200*	*2,34,388*
A-2—Pay of establishment	**Voted**	**2,16,850**	**1,85,700**	**1,84,900**	**1,84,681**
	Charged	..	..	.	..
A-3—Allowances, honoraria, etc.	**Voted**	**51,750**	**49,200**	**53,350**	**47,480**
	Charged	*10,160*	*9,900*	*10,060*	*10,201*
A-4—Contract contingencies	**Voted**	**9,600**	**9,500**	**8,844**	**9,730**
	Charged	..	..	.	..
A-5—Other contingencies	**Voted**	**21,465**	**18,500**	**18,880**	**17,800**
	Charged	.	.	..	..
A-6—Grants-in-aid, contributions, donations, etc.	**Voted**	.	.	.	..
	Charged	*6,600*	*5,800*	*5,400*	*3,812*
A-7—*Deduct*—Establishment charges receverable from other Governments, Departments.	**Voted**	**2,856**	**2,800**	**2,856**	**2,856**
	Charged				..
For rounding	**Voted**	**-449**		**-282**	..
	Charged	*+140*	.	*+340*	..
Total A—Medical Establishment		**7,65,400**	**7,62,200**	**7,76,000**	**7,74,926**
	Voted	**5,22,500**	**5,27,500**	**5,24,000**	**5,28,525**
	Charged	*2,42,900*	*2,34,700*	*2,52,000*	*2,48,401*
(In Chittagong Hill Tracts.)					
	Charged.				
A-1—Pay of officers		*7,600*	*7,000*	*6,600*	*6,673*
A-2—Pay of establishment		*1,900*	*1,900*	*1,800*	*1,833*
A-3—Allowances, honoraria, etc.		*1,800*	*1,600*	*1,750*	*1,994*
A-4—Contract contingencies		*200*	*200*	*200*	*200*
A-5—Other contingencies		*100*	*100*	*112*	*466*
A-6—Grants-in-aid, contributions, donations, etc.				.	..
A-7—*Deduct*—Establishment charges receverable from other Governments, Departments, etc.		..			..
For rounding		..	..	*+38*	..
Total A—Medical Establishment (*Charged*)		*11,600*	*10,800*	*10,500*	*11,166*

II—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B—Hospitals and Dispensaries—					
B-1—Pay of officers	Voted ..	2,12,000	2,15,900	2,26,320	2,24,433
	Charged	*54,400*	*50,100*	*44,400*	*49,468*
B-2—Pay of establishment ..	Voted ..	3,28,678	3,21,700	3,22,688	3,17,966
	Charged	.	.	..	..
B-3—Allowances, honoraria, etc. ..	Voted ..	61,320	61,000	62,000	58,880
	Charged	*3,000*	*1,200*	*1,300*	*1,402*
B-4—Contract contingencies ..	Voted ..	3,89,410	3,87,880	3,88,740	3,91,542
	Charged	..	..	..	..
B-5—Other contingencies ..	Voted ..	8,19,978	8,19,520	8,29,540	8,67,261
	Charged	.	..	..	..
B-6—Grants-in-aid, contribution and donations	Voted ..	9,67,968	6,98,000	9,78,792	4,54,085
	Charged	*4,200*	*61,500*	*60,600*	*61,532*
B-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted ..	10,000	10,000	10,000	10,286
	Charged		..	..	.
For rounding	Voted ..	—354	.	—580	..
	Charged	*+400*	.	*+200*	..
Total B—Hospitals and Dispensaries ..		28,31,000	26,04,800	29,04,000	24,16,283
	Voted ..	27,69,000	24,92,000	27,97,500	23,03,881
	Charged	*62,000*	*1,12,800*	*1,06,500*	*1,12,402*
(In Chittagong Hill Tracts.) *Charged.*					
B—Hospitals and Dispensaries—					
B-1—Pay of officers		..	..	..	..
B-2—Pay of establishment		*18,668*	*17,800*	*17,062*	*17,499*
B-3—Allowances, honoraria, etc.		*2,938*	*4,200*	*3,100*	*2,896*
B-4—Contract contingencies		*4,500*	*4,400*	*4,400*	*4,775*
B-5—Other contingencies		*6,832*	*6,800*	*2,900*	*3,382*
B-6—Grants-in-aid, contributions, donations, etc.		..	..	..	..
B-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.		..	..	..	..
For rounding		*+62*	..	*+38*	..
Total B—Hospitals and Dispensaries (*Charged*) ..		*33,000*	*33,200*	*27,500*	*28,553*

II.—Abstract Account—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C—Grant for medical purposes	Voted ..	2,69,700	2,59,000	2,34,000	2,58,148
	Charged	*300*	..	..	
D—Medical College and Schools—					
D-1—Pay of officers	Voted	5,49,600	5,15,900	5,36,000	5,07,914
	Charged	*1,97,000*	*2,05,600*	*2,05,000*	*2,06,410*
D-2—Pay of establishment .	Voted	1,15,416	1,20,600	1,23,620	1,11,907
	Charged	..			..
D-3—Allowances, honoraria, etc.	Voted	43,767	46,100	36,050	39,438
	Charged	*20,900*	*21,000*	*19,950*	*18,444*
D-4—Contract contingencies ..	Voted	66,100	66,300	66,736	63,916
	Charged			.	..
D-5—Other contingencies ..	Voted	2,22,000	2,22,200	2,19,360	1,72,504
	Charged	..	..	. .	..
D-6—Grants-in-aid, contributions, donations, etc.	Voted	2,850	2,800	2,850	2,850
	Charged	*2,400*	*2,400*	*2,400*	*2,657*
D-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted .	1,23,600	1,24,900	1,31,000	1,05,571
	Charged	.	.	.	..
For rounding	Voted	133		+ 384	..
	Charged	*—300*		*—350*	..
Total D—Medical Colleges and Schools		10,96,000	10,78,000	10,81,000	10,20,469
	Voted	8,76,000	8,49,000	8,54,000	7,92,958
	Charged	*2,20,000*	*2,29,000*	*2,27,000*	*2,27,511*
E—Mental Hospitals—					
E-1—Pay of officers	Voted	2,880	3,000	2,830	6,640
	Charged				.
E-2—Pay of establishment (voted) . ..		3,900	3,900	3,800	3,936
E-3—Allowances, honoraria, etc. .	Voted	2,450	2,400	2,450	1,751
	Charged	..	..	..	..
E-4—Contract contingencies (voted)		5,000	5,000	5,000	5,000
E-5—Other contingencies (voted) .. .		5,850	5,600	5,700	4,996
E-6—Establishment charges payable to other Governments, Departments, etc.	Voted .	5,48,780	5,36,100	5,54,000	4,86,405
	Charged			.	..
For rounding	Voted	. 360	.	+ 450	..
	Charged	.		..	..
Total E—Mental Hospitals .		5,69,000	5,56,000	5,74,000	5,08,728
	Voted ..	5,69,000	5,56,000	5,74,000	5,08,728
	Charged	..	..	..	..

II.-- Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
F—Chemical Examiner—					
F-1—Pay of officers	Voted ..	39,000	38,100	38,000	35,783
	Charged			..	..
F-2—Pay of establishment	Voted ..	24,980	23,600	23,600	17,498
	Charged	..		..	..
F-3—Allowances, honoraria, etc. ..	Voted .	380	400	283	417
	Charged	..	..	..	..
F-4—Contract contingencies (voted)		4,000	4,000	3,360	3,658
F-5—Other contingencies (voted)		11,950	11,900	13,228	10,498
For rounding	Voted .	—280	..	—451	
	Charged		..	..	
Total F—Chemical Examiner		80,000	78,000	78,000	67,859
	Voted ..	80,000	78,000	78,000	67,859
	Charged	..	..	..	.
G—Charges in England	Voted ..	43,320	48,000	33,040	28,647
	Charged	*1,80,360*	*1,67,000*	*1,76,040*	*1,73,193*
H—Loss or gain by exchange .	Voted ..	..	..	..	148
	Charged	..		..	*89*
For rounding	Voted ..	+480	..	—40	
	Charged	*—160*	..	*—40*	
Total Grant No. 21		58,80,000	55,97,000	58,92,000	52,86,928
	Voted ..	51,30,000	48,09,500	50,92,500	44,86,598
	Charged	*7,50,000*	*7,87,500*	*7,99,500*	*8,00,330*

II.—Detailed Account No. 38A—Medical Establishment.

A—MEDICAL ESTABLISHMENT.					
Summary.					
(a) Superintendence	Voted ..	62,400	61,300	61,000	58,913
	Charged	*38,600*	*38,600*	*41,000*	*48,016*
(b) District Medical Establishment ..	Voted ..	4,03,400	4,12,300	4,03,000	4,10,636
	Charged	*2,08,200*	*2,01,800*	*2,15,500*	*2,07,342*
(c) Reserve Medical Subordinates ..	Voted ..	56,700	53,900	60,000	56,976
	Charged	*7,700*	*5,100*	*6,000*	*4,209*
Total		7,77,000	7,73,000	7,88,500	7,86,092
	Voted ..	5,22,500	5,27,500	5,24,000	5,26,525
	Charged	*2,54,500*	*2,45,500*	*2,62,500*	*2,59,567*

111 —Detailed Account No. 38A.—Medical Establishment—*contd.*

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) Superintendence.				
1-1—Pay of officers	1	1	Surgeon-General (3,000) (*charged*)	*36,000*	*36,000*	*39,200*	*45,708*
	1	1	Personal Assistant (250-850) (voted)	9,140	9,000	9,000	8,534
1-2—Pay of establishment.	37	37	Clerks (280 and less) ..	44,540	44,000	43,000	42,132
	14	14	Servants (27 and less) ..	3,250	3,200	3,200	3,259
			Temporary establishment ..	1,260	1,200	1,200	1,016
1-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	2,000	1,700	2,000	1,781
			Charged ..	*2,100*	*2,000*	*2,000*	*2,120*
			Hill allowances	100	100	100	91
			House rent and other allowances				
			Voted ..	50		50	18
			Charged ..	..			..
			Cost of passages under the Superior Civil Services Rules, 1924 (*charged*)	..			..
1-4—Contract contingencies.			Contract contingencies	1,100	1,000	1,200	786
1-5—Other contingencies.			Rents, rates and taxes	..	..	..	..
			Purchase of books	300	300	300	301
			Other contingent charges	952	800	800	995
1-6—Grants-in-aid, contributions, etc.			Contribution for passages of officers transferred to and from other Governments Departments, etc. (*charged*) ..	*600*	*600*		*188*
			For rounding—				
			Voted ..	−292	..	+150	
			Charged ..	*−100*	..	*−200*	
			Total Superintendence ..	**1,01,000**	**99,900**	**1,02,000**	**1,06,929**
			Voted ..	**62,400**	**61,300**	**61,000**	**58,913**
			Charged ..	*38,600*	*38,600*	*41,000*	*48,016*

111 —DETAILED ACCOUNT NO. 38A.—MEDICAL ESTABLISHMENT—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
				Rs.	Rs.	Rs.	Rs.
			District Medical Establishment.				
			Chittagong Hill Tracts (Charged).				
A-1—Pay of officers	1	1	Civil Surgeon (1,250 and less) ..	7,600	7,000	6,600	6,673
	..	..	Assistant Surgeons (400 and less)	..	..	..	..
A-2—Pay of establishment.	..	..	Sub-Assistant Surgeons (200 and less) ..	..	..	..	..
	2	2	Clerks (78 and less) ..	1,700	1,700	1,600	1,641
	1	1	Servants 1(19), 1(16) ..	200	200	200	192
			Temporary establishment ..	..	..	..	..
A-3—Allowances, honoraria, etc.			Travelling allowance ..	1,200	1,000	1,100	1,389
			House-rent and other allowances ..	600	600	650	605
			Cost of passages under the Superior Civil Services Rules, 1924	..	..	..	..
A-4—Contract contingencies.			Contract contingencies	200	200	200	200
A-5—Other contingencies.			Grants to dispensaries for the supply of medicines to Government officers ..	..	..	..	..
			Medical and surgical requisites ..	100	100	100	60
			Customs duty on imported stores ..	..			
			Purchase of books, etc.	..	..	..	16
			Rents, rates and taxes	..	..	..	..
			Other contingent charges	..	..	12	390
A-6—Grants-in-aid, contributions, etc.			Contribution for passages of officers, transferred to and from other Governments, Departments, etc. (*charged*)	..	..	..	..
A-7—Deduct establishment charges recoverable from other Governments Departments, etc.			*Deduct*—Recoveries from District Boards, etc.	..	..	..	
			For rounding ..	..	..	+38	..
			Total—(*Charged*) (in Chittagong Hill Tracts)	11,600	10,800	10,500	11,166

III.—Detailed Account No. 38A. Medical Establishment—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			(*b*) **District Medical Establishments.**	Rs	Rs.	Rs.	Rs.
1—*Pay of officers*	26	26	Civil Surgeons (1,850 and less)				
			Voted	1,08,000	1,33,000	1,09,000	1,31,240
			Charged	*1,85,000*	*1,80,000*	*1,94,000*	*1,86,741*
	26	26	Assistant Surgeons (450 and less)—				
			Voted	91,000	80,000	92,344	81,336
			Charged	..	..	..	..
2—*Pay of establishment*	36	36	Sub-Assistant Surgeons (60 to 200)	88,000	88,000	88,000	88,566
	2	2	Compounders and dressers 1(40), 1(2)	500	500	500	564
	60	60	Clerks (80 and less)	44,500	44,000	44,000	44,447
	26	26	Servants (19 and less)	4,800	4,800	5,000	4,697
			Temporary establishment	..	..	..	..
3 *Allowances, honoraria, etc*			Travelling allowances—				
			Voted	36,000	34,800	38,000	33,307
			Charged	*6,000*	*6,000*	*6,000*	*5,946*
			House-rent and other allowances				
			Voted	4,000	4,000	4,000	3,887
			Charged	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924 (*charged*)	..	..	..	..
4 *Contract contingencies*			Contract contingencies	8,500	8,500	7,644	8,044
5 *Other contingencies*			Grants to dispensaries for supply of medicines to Government officers	14,993	12,100	12,030	11,822
			Medical and surgical requisites	2,000	2,000	2,500	1,616
			Customs duty on imported stores				..
			Purchase of books, etc.	500	500	500	449
			Rents, rates and taxes	1,120	1,200	1,150	1,116
			Other contingent charges	1,600	1,600	1,600	1,501
6—*Grants-in-aid, contributions, etc.*			Contribution for passages of officers transferred to and from other Governments, Departments, etc. (*charged*)	*5,400*	*5,000*	*1,800*	*3,489*
7—*Deduct establishment charges recoverable from other Governments, Departments, etc*			*Deduct*—Recoveries from district boards and municipalities on account of pay of Assistant and Sub-Assistant Surgeons lent to them	2,856	2,800	2,856	2,856
			For rounding				
			Voted	+ 143	..	−412	..
			Charged	*+200*	..	*+200*	..
			Total	**6,00,000**	**6,03,300**	**6,00,000**	**6,06,812**
			Voted	**4,03,400**	**4,12,300**	**4,03,000**	**4,10,636**
			Charged	*1,96,600*	*1,91,000*	*2,05,000*	*1,96,176*

111.—Detailed Account No. 38A.- Medical Establishment—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
				Rs.	Rs.	Rs	Rs
			Reserve Medical Subordinates.				
			In Chittagong Hill Tracts (Charged).				
A-1—Pay of officers			Assistant and Sub-Assistant Surgeons (165 and less) ..	..	.	..	.
A-3—Allowances, honoraria, etc			Travelling allowance .	.	..	..	..
			House-rent and other allowances	..		..	.
			Total—(*Charged*) .. (In Chittagong Hill Tracts.)	...		..	.
A-1—Pay of officers	1	1	Surgeon (950)—				
			Voted ..	..	..	..	
			Charged ..	*3,000*	*3,000*	*3,000*	1 91
	63	3	Assistant and Sub-Assistant Surgeons (400 and less) ..	18 000	45,400	50,800	48 580
A-2—Pay of establishment.		60	Sub-Assistant Surgeons	30,000			
A-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	6,000	6,000	6,000	7,141
			Charged ..	*1,100*	*1,000*	*1,100*	2 15
			House-rent and other allowances Voted .	3,000	2,500	3,200	1,2.0
			Charged .	*960*	*900*	*960*	
A-6—Grants-in-aid, contribution, etc.			Contribution for passages, etc (*Charged*) .	*600*	*200*	*600*	15
			For rounding—				
			Voted ..	— 300	..	..	
			Charged ..	*+40*	..	*+340*	
			Total ..	**64,400**	**59,000**	**66,000**	61,135
			Voted ..	**56,700**	**53,900**	**60,000**	56,976
			Charged ..	*7,700*	*5,100*	*6,000*	4,209

III.—Detailed Account No. 38B.—Hospitals and Dispensaries

		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs	Rs.	Rs.
B.—HOSPITALS AND DISPENSARIES.					
Summary.					
(a) Presidency Hospitals and Dispensaries ..	**Voted** .	**14,54,000**	**14,52,500**	**14,88,000**	**15,06,200**
	Charged ..	*56,000*	*50,500*	*43,500*	*50,102*
(b) Mufassal Hospitals and Dispensaries ..	**Voted** ..	**3,47,000**	**3,43,500**	**3,33,000**	**3,43,596**
	Charged	*36,000*	*35,500*	*30,500*	*30,852*
(c) Grants to Hospitals and Dispensaries ..	**Voted** .	**9,68,000**	**6,96,000**	**9,76,500**	**4,54,085**
	Charged	*3,000*	*60,000*	*60,000*	*60,000*
Total ..		**28,64,000**	**25,38,000**	**29,31,500**	**24,44,835**
	Voted	**27,69,000**	**24,92,000**	**27,97,500**	**23,03,881**
	Charged	*95,000*	*1,46,000*	*1,34,000*	*1,40,954*

	Number 1938-39.	Number 1939-40.					
			DETAILS.				
			(a) Presidency Hospitals and Dispensaries.				
B-1—*Pay of officers*	7	7	Surgeon-Superintendents, Resident Surgeons and Physicians (2,350 and less)—				
				Voted .	14,500	14,900	30,000	21,137
				Charged	*52,000*	*18,100*	*42,000*	*47,168*
	40	48	Assistant Surgeons, Deputy Superintendents, Registrar and Stewards (900 and less)—				
				Voted .	1,37,500	1,40,000	1,40,420	1,42,790
				Charged	..	.	..	..
B-2—*Pay of establishment.*	42	42	Sub-Assistant Surgeons and Assistant House Surgeons (280 and less)		33,000	32,500	34,800	32,599
	117	122	Compounders and dressers, ward masters, matrons and nurses (250 and less) ..		77,168	75,000	75,160	74,132
	53	55	Clerks (150 and less) ..		40,000	40,000	41,120	39,524
	54	55	Servants (80 and less) ..		13,500	13,500	13,500	13,597
			Temporary establishment		23,000	23,000	22,700	20,283

III.—Detailed Account No. 38B. Hospitals and Dispensaries—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	DETAILS—*concld.*				
	(a) **Presidency Hospitals and Dispensaries**—*concld.*				
B-3—Allowances, honoraria, etc.	Travelling allowances—				
	Voted	3,000	3,000	4,000	1,6
	Charged	*1,000*	*900*	*1,000*	
	House-rent and other allowances—				
	Voted	34,320	34,000	36,000	32,6
	Charged	..	..	..	
	Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..	*1,700*	..	..	61
B-4—Contract contingencies.	Contract contingencies	3,46,410	3,45,380	3,46,240	3 47,94
B-5—Other contingencies.	Diet, clothing and bedding ..	3,25,000	3,22,720	3,35,000	3,22,64
	Medical and surgical requisites ..	2,90,000	2,92,000	2,86,840	3 12,8
	Customs duty on imported stores ..	1,500	1,400	1,500	5
	Purchase of books, etc.	100	100	100	6
	Rents, rates and taxes	1,02,000	1,02,000	1,03,000	1 01,0
	Other contingent charges	13,278	13,000	16,000	12,28
B-6—Grants-in-aid, contributions, donations, etc.	Contribution for passages of officers transferred to and from other Governments, Departments, etc. (*Charged*)	*1,200*	*1,500*	*600*	1,3
	For rounding—				
	Voted ..	—276	..	—80	..
	Charged	*+100*	..	*—100*	..
	Total Presidency Hospitals and Dispensaries	**15,10,000**	**15,03,000**	**15,29,500**	**15,56,30**
	Voted ..	**14,54,000**	**14,52,500**	**14,88,000**	**15,06,20**
	Charged	*56,000*	*50,500*	*43,500*	50,10

III.—Detailed Account No. 38B Hospitals and Dispensaries—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
				Rs.	Rs	Rs.	Rs
			(b) Mufassal Hospitals and Dispensaries.				
			(In Chittagong Hill Tracts) (*Charged*) ..				
B-1—*Pay of officers* ..	..		Assistant Surgeons				
B-2—*Pay of establishment.*	10	10	Sub-Assistant Surgeons (200 and less)	13,000	13,000	12,500	12,963
	8	9	Compounders, dressers, matrons, and nurses (50 and less)	1,700	1,400	1,408	1,157
			Clerks ..		..		..
			Servants ..	..	..		..
			Temporary establishment	968	400	154	379
B-3 *Allowances, honoraria, etc*			Travelling allowance .	1,000	2,200	1,100	997
			House-rent and other allowances	1,938	2,000	2,000	1,899
B-4—*Contract contingencies*			Contract contingencies .	4,500	4,400	4,400	4,775
B-5—*Other contingencies.*			Diet, clothing and bedding	1,300	1,300	1,300	1,116
			Customs duty on imported stores .				
			Medical and surgical requisites	5,132	5,400	1,500	2,206
			Purchase of books, etc. . ..				
			Rents, rates and taxes	100	100	100	80
			Other contingent charges ..				
B-7—*Establishment charges recoverable from other Governments, departments, etc*			*Deduct*—Recoveries from district boards, municipalities, etc., for Assistant and Sub Assistant Surgeons lent to them .				
			For rounding ..	+ 62	.	+ 38	..
			Total Mufassal Hospitals and Dispensaries (in Chittagong Hill Tracts) (*Charged*) ..	*33,000*	*33,200*	*27,500*	*28,552*

III. Detailed Account No. 38B Hospitals and Dispensaries—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38
				Rs.	Rs.	Rs.	Rs.
			(b) Mufassal Hospitals and Dispensaries.				
B-1—Pay of officers .	1	1	Surgeon-Superintendents, Resident Surgeons and Physicians (1,200)—				
			Voted ..				
			Charged .	*2,400*	*2,000*	*2,400*	*2,300*
	14	14	Assistant Surgeons (650 and less)	60,000	61,000	56,000	60,506
B-2- Pay of establishment.	49	49	Sub-Assistant Surgeons and Lady Doctor, Mitford Hospital (200 and less) .	93,000	93,000	91,000	93 005
	72	73	Compounders, dressers, matrons and nurses (400 and less) ..	42,210	38,000	38,000	37 888
	8	9	Clerks (80 and less)	4,800	4,700	4,608	5,026
	8	8	Servants (25 and less) ..	2,000	2,000	2,000	1 912
			Temporary establishment ..				
B-3—Allowances, honoraria, etc.			Travelling allowance .. .	10,000	10,000	8,000	10 387
			House-rent and other allowances				
			Voted ..	14,000	14,000	14,000	14 191
			Charged .	*300*	*300*	*300*	
B-4—Contract contingencies.			Contract contingencies ..	43,000	42,500	42,500	43 601
B-5—Other contingencies			Diet, clothing and bedding	47,000	47,300	47,000	45 563
			Medical and surgical requisites .	34,000	34,000	33,000	34 199
			Custom's duty on imported stores ..	100	..	100	
			Purchase of books, etc.				
			Rents, rates and taxes . .	5,500	5,500	5,500	5 338
			Other contingent charges . ..	1,500	1,500	1,500	2,266
B-7 — Establishment charges recoverable from other Governments, departments, etc.			*Deduct* – Recoveries from the district boards and municipalities on account of pay of Assistant and Sub-Assistant Surgeons lent to them	10,000	10,000	10,000	10 286
			For rounding .. Voted ..	110		208	
			For rounding .. *Charged* ..	+ *300*		+ *300*	
			Total Mufassal Hospitals and Dispensaries	**3,50,000**	**3,45,800**	**3,36,000**	**3,45,896**
			Voted ..	**3,47,000**	**3,43,500**	**3,33,000**	**3,43,596**
			Charged ..	*3,000*	*2,300*	*3,000*	*2,300*
B-6 — Grants-in-aid, contributions and donations, etc.			(c) Grants to Hospitals and Dispensaries ..				
			Voted ..	**9,67,968**	**6,96,000**	**9,78,792**	**4,54,085**
			Charged ..	*3,000*	*60,000*	*60,000*	*60 000*
			For rounding .. Voted ..	+ 32		—292	
			For rounding .. *Charged* ..				
			Total (C) ..	**9,71,000**	**7,56,000**	**10,38,500**	**5,14,085**
			Voted ..	**9,68,000**	**6,96,000**	**9,78,500**	**4,54,085**
			Charged ..	*3,000*	*60,000*	*60,000*	*60,000*

III.—Detailed Account No. 38C Grants for Medical Purposes.

		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs	Rs	Rs	Rs
C—Grants for Medical purposes—Grants-in-aid, Contributions, Donations, etc.					
Grant to the State Medical Faculty, Bengal, and the Bengal Council of Medical Registration ..		4,500	6,500	4,500	4,500
Grant to the Bengal Nursing Council		3,500	3,500	3,500	3,500
Grant to the training of pupil dais, etc. ..	Voted	3,700	3,700	3,700	10,582
	Charged	272			
Grant to the Calcutta Hospital Nurses' Institution ..		1,75,400	1,75,400	1,17,400	1,85,752
Grant to the Calcutta Hospital Nurses' Institution for services of nurses supplied to the Carmichael Hospital		26,000	26,000	30,000	25,862
Grant to the Lady Minto's Nursing Association		7,700	7,700	7,700	7,700
Other Grants (Voted)		49,000	36,200	66,697	20,252
For rounding ..	Voted	100		503	..
	Charged	28			
Total—Grants for Medical purposes		2,70,000	2,59,000	2,34,000	2,58,148
	Voted ..	**2,69,700**	**2,59,000**	**2,34,000**	**2,58,148**
	Charged	*300*			..

III.—Detailed Account No 38D—Medical College and Schools.

D—MEDICAL COLLEGE AND SCHOOLS.					
Summary					
(a) Medical College ..	**Voted**	**2,34,000**	**2,43,000**	**2,39,000**	**1,85,194**
	Charged	*1,18,000*	*1,25,000*	*1,29,000*	*1,38,409*
(b) School of Tropical Medicine and Hygiene	**Voted**	**2,27,000**	**2,11,000**	**2,34,100**	**2,34,382**
	Charged	*60,000*	*61,000*	*...500*	*46,485*
(c) Expenses out of the grant from the Imperial Council of Agricultural Research.	**Voted**	**18,000**	**17,000**	**17,900**	**14,524**
	Charged		*1,000*		*179*
(d) Other Medical Schools	**Voted**	**3,97,000**	**3,78,000**	**3,63,000**	**3,58,848**
	Charged	*12,000*	*12,000*	*10,500*	*12,439*
	Total ..	**10,96,000**	**10,78,000**	**10,81,000**	**10,20,480**
	Voted	**8,76,000**	**8,49,000**	**8,54,000**	**7,92,968**
	Charged ..	*2,20,000*	*2,29,000*	*2,27,000*	*2,27,511*

III.—Detailed Account No. 38D—Medical College and Schools—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs
			DETAILS.				
			(a) Medical College.				
D-1—Pay of officers	23	23	Principals, Professors and Assistant Professors (2,350 and less)				
			Voted .	1,13,000	1,17,000	1,08,000	88,113
			Charged ..	*1,09,000*	*1,17,700*	*1,21,000*	*1,29,68,*
	15	23	Demonstrators and other gazetted officers (700 and less) .	59,000	51,000	58,000	61,422
D-2—Pay of establishment	1	1	Lady Superintendent (200) ..	1,000	1,000	1,000	924
	14	14	Museum Assistans (92 and less)	8,000	8,000	8,200	7,846
	6	6	Clerks (125 and less) ..	5,400	5,400	5,400	5,151
	32	32	Servants (19 and less) ..	7,000	7,000	7,000	7,091
			Temporary establishment ..	19,000	25,000	26,700	24,888
D-3—Allowances, honoraria, etc			Travelling allowance—				
			Voted ..	1,200	3,100	1,000	1,303
			Charged ..	*500*	*900*	*500*	*46*
			House-rent and other allowances—				
			Voted	6,000	9,000	6,000	5,050
			Charged ..	*6,000*	*1,000*	*6,000*	*6,015*
			Cost of passages, under Superior Civil Services, Rules, 1924 (*Charged*) .	*300*	..	..	.
D-4—Contract contingencies.			Contract contingencies ..	15,500	15,500	15,800	14,088
D-5—Other contingencies.			Medical and surgical requisites .. .	15,000	22,000	15,000	16,826
			Scholarships, prizes, etc.	23,900	23,000	47,920	10,916
			Custom's duty on imported stores ..	..	..	100	..
			Purchase of books and publications .	1,500	1,500	1,500	1,500
			Rents, rates and taxes	35,000	32,000	33,000	31,243
			Other contingent charges	16,500	16,500	16,500	5,364
D-6—Grants-in-aid, contributions, donations, etc			Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*) . ..	*2,400*	*2,400*	*1,800*	*2,600*
D-7 — Establishment charges recoverable from other Governments			*Deduct*—Recoveries from other Governments for training of students .. .	93,000	94,000	1,12,000	96,531
			For rounding—				
			Voted ..			—120	..
			Charged ..	*—200*	..	*—300*	
			Total Medical College ..	**3,52,000**	**3,68,000**	**3,68,000**	**3,23,602**
			Voted ..	**2,34,000**	**2,43,000**	**2,39,000**	**1,85,194**
			Charged ..	*1,18,000*	*1,25,000*	*1,29,000*	*1,38,408*

III.—Detailed Account No. 38D—Medical College and Schools—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			MEDICAL SCHOOLS.				
			(b) School of Tropical Medicine and Hygiene Institute.				
D.1—*Pay of officers*	18	18	Directors and other gazetted staff (2,350 and less)—				
			Voted ..	1,13,000	93,000	1,10,000	1,03,953
			Charged ..	*46,000*	*46,000*	*44,000*	*34,319*
D.2—*Pay of establishment.*	35	35	Clerks and servants, etc. (200 and less) ..	29,016	29,300	29,000	29,107
			Temporary Establishment ..	5,400	5,000	5,400	
D.3—*Allowances, honoraria, etc.*			Other allowances—				
			Voted ..	15,000	19,000	13,000	16,423
			Charged	*14,000*	*15,000*	*13,000*	*12,173*
			Cost of passages under the Superior Civil Services Rules, 1924—				
			Voted ..	..	..	..	..
			Charged ..	..	..	..	..
D.4—*Contract contingencies*			Contract contingencies	34,500	34,500	34,500	34,435
D.5—*Other contingencies*			Medical and surgical requisites . .	35,500	35,500	35,500	35,403
			Customs duty on imported stores .	200	200	200	136
			Purchase of books . ..	3,500	3,500	3,500	3,500
			Rents, rates and taxes . ..	3,400	3,400	3,400	3,407
			Other contingent charges	9,200	9,200	9,200	8,018
D.6—*Grants-in-aid, contributions, etc*			Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*) .. .	.	..	*64*	..
D.7—*Establishment charges recoverable from other Governments, etc.*			*Deduct*—Recoveries from other Governments for training of students .	21,600	21,600	10,000	..
			For rounding—				
			Voted ..	−116	..	+400	..
			Charged .	..	..	*−100*	.
			Total School of Tropical Medicine, etc.	**2,87,000**	**2,72,000**	**2,91,600**	**2,80,867**
			Voted .	**2,27,000**	**2,11,000**	**2,34,100**	**2,34,382**
			Charged .	*60,000*	*61,000*	*57,500*	*46,485*
			(c) Expenses out of the grant from the Imperial Council of Agricultural Research.				
			1. Pay of officers .. .	..	..	..	..
			2. Pay of establishment	12,600	11,900	11,800	9,520
			3. Allowances, honoraria, etc. Voted	2,200	1,500	2,500	1,698
			3. Allowances, honoraria, etc. *Charged*	..	*1,000*	..	*179*
			4. Contract contingencies	600	800	800	725
			5. Other contingencies	2,600	2,800	2,800	2,591
			Total ..	**18,000**	**18,000**	**17,900**	**14,713**
			Voted ..	**18,000**	**17,000**	**17,900**	**14,534**
			Charged ..		*1,000*	..	*179*

III.—Detailed Account No. 38D—Medical College and Schools—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(d) Other Medical Schools.				
D-1—Pay of officers	50	50	Superintendents and Teachers (2,350 and less)—				
			Voted ..	2,04,600	1,91,900	1,97,000	1,95,226
			Charged ..	*42,000*	*41,900*	*40,000*	*42,411*
	41	41	Demonstrators and Assistant Demonstrators (200 and less) ..	60,000	63,000	63,000	59,200
D-2—Pay of establishment.	10	10	Technical staff (120 and less) ..	4,200	4,200	4,800	4,181
	19	21	Clerks (113 and less) ..	14,300	14,000	14,840	13,076
	46	46	Servants (25 and less) ..	8,900	8,900	8,940	9,085
			Temporary establishment ..	600	900	540	1,038
D-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	4,000	4,000	4,000	6,247
			Charged ..	*100*	*100*	*200*	*28*
			House-rent and other allowances—				
			Voted ..	15,367	9,500	9,550	8,717
			Charged ..	..	..	*250*	..
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
D-4—Contract contingencies.			Contract contingencies	15,500	15,500	15,636	14,668
D-5—Other contingencies.			Government contribution to fees of students	200	200	200	330
			Scholarships and prizes, etc.	49,700	46,500	22,240	21,141
			Medical and surgical requisites ..	10,000	10,000	10,000	8,815
			Customs duty on imported stores ..	200	200	600	17
			Purchase of books, etc.	1,400	1,500	1,500	1,661
			Rents, rates and taxes	10,200	10,200	10,200	10,118
			Other contingent charges	4,000	4,000	6,000	11,518
D-6—Grants-in-aid, contributions, donations, etc.			Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*)	..	..	..	..
			Grant to educational institutions ..	2,850	2,800	2,850	2,850
D-7—Establishment charges recoverable from other Governments, etc.			*Deduct*—Recoveries from other Governments for training of students	9,000	9,300	9,000	9,040
			For rounding—				
			Voted ..	−17	..	+104	..
			Charged ..	*−100*	..	*+50*	..
			Total Other Medical Schools	**4,39,000**	**4,20,000**	**4,03,500**	**4,01,287**
			Voted ..	**3,97,000**	**3,78,000**	**3,63,000**	**3,58,848**
			Charged ..	*42,000*	*42,000*	*40,500*	*42,439*

III—Detailed Account No. 38E—Mental Hospital.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			E—Mental Hospital.	Rs.	Rs.	Rs.	Rs.
E-1—Pay of officers	1	1	Superintendent and Deputy Superintendent—				
			Voted 1(500) ..	2,860	3,000	2,600	6,640
			Charged 1(50) ..				
E-2—Pay of establishment.			Sub-Assistant Surgeons .	..	..	..	..
	1	1	Compounders, dressers, matrons and overseers (37) ..	500	500	500	493
	1	1	Clerks (54)	700	700	700	735
	12	12	Servants and guards (30 and less)	2,700	2,700	2,600	2,708
			Temporary establishment .	..		.	..
E-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted .	2,000	2,000	2,000	1,631
			Charged ..	..	..	.	..
			House-rent and other allowances—				
			Voted ..	450	400	450	120
			Charged ..	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924 ..				
E-4—Contract contingencies.			Contract contingencies ..	5,000	5,000	5,000	5,000
E-5—Other contingencies.			Diet, clothing and bedding .	2,000	2,000	1,800	1,950
			Medical and surgical requisites . .	200	200	200	200
			Custom's duty on imported stores ..	..	..	..	..
			Purchase of books, etc.	50	..	50	50
			Rents, rates and taxes	2,400	2,400	2,400	2,349
			Other contingent charges	1,000	1,000	1,250	447
E-6—Establishment charges payable to other Governments, departments, etc.			Grants to Mental Hospitals—				
			Voted ..	5,48,780	5,36,100	5,54,000	4,86,405
			Charged ..	..	..	..	..
			For rounding—				
			Voted ..	+360	..	+450	..
			Charged ..	..	..	..	..
			Total ..	**5,69,000**	**5,56,000**	**5,74,000**	**5,06,728**
			Voted ..	**5,69,000**	**5,56,000**	**5,74,000**	**5,06,728**
			Charged ..	..	..	.	..

III—Detailed Account No. 38F—Chemical Examiner.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			F—Chemical Examiner.				
F-1—Pay of officers	6	6	Chemical and Assistant Chemical Examiners (800 and less)—				
			Voted ..	39,000	38,100	36,000	35,788
			Charged ..	..	..	..	..
F-2—Pay of establishment.	15	18	Clerks, Assistant Analysts and Laboratory Assistants (400 and less)	20,340	19,000	19,000	12,979
	17	17	Servants (31 and less) ..	3,200	3,200	3,160	3,083
			Temporary establishment ..	1,440	1,400	1,440	1,436
F-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	200	200	100	282
			Charged ..	..	..	..	..
			House-rent and other allowances—				
			Voted ..	160	200	163	130
			Charged ..	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
F-4—Contract contingencies.			Contract contingencies ..	4,000	4,000	3,360	3,658
F-5—Other contingencies.			Medical and surgical requisites ..	3,000	3,000	3,500	2,757
			Custom's duty on imported stores	50	..	50	32
			Charges for serological test ..	8,400	8,400	8,400	7,260
			Purchase of books, etc. ..	200	200	200	449
			Other contingent charges ..	300	300	1,078	..
			For rounding { Voted ..	−290	..	−451	..
			For rounding { *Charged* ..	..	..	..	..
			Total ..	**80,000**	**78,000**	**76,000**	**67,859**
			Voted ..	**80,000**	**78,000**	**76,000**	**67,859**
			Charged ..	..	..	..	..

III—Detailed Account No. 38G—Charges in England.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Secretary of State.					
Leave and deputation salaries	**Voted** ..	3,000	4,800	4,000	2,761
	Charged				*2,610*
B—High Commissioner for India.					
High Commissioner—					
Leave and deputation salaries ..	**Voted**	20,920	25,480	20,680	21,637
	Charged	*1,13,880*	*95,360*	*1,09,280*	*1,05,133*
Overseas pay	**Voted** ..				
	Charged	*65,140*	*65,360*	*66,760*	*65,450*
Cost of stores	**Voted** ..	7,440	8,160	8,160	4,049
	Charged				..
Other charges	**Voted**	11,960	9,560	200	200
	Charged	*1,040*	*6,280*		..
	Total	2,23,680	2,15,000	2,09,080	2,01,840
	Voted ..	43,320	48,000	33,040	28,647
	Charged	*1,80,360*	*1,67,000*	*1,76,040*	*1,73,193*

III—Detailed Account No. 38H—Loss or gain by exchange.

(a) On sterling expenditure on stores	**Voted** ..				- 148
	Charged				*— 895*
(b) On Home transactions other than stores	**Voted** ..				
	Charged				
	Total ..				**— 1,043**
	Voted ..				**— 148**
	Charged				*— 895*

GRANT No. 22

Public Health

(Head of Account:—39—Public Health)

Voted Rs. 47,36,000 *Charged Rs. 1,16,000*

Total Rs. 48,52,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A (1)—Public Health Establishment—					
A-1—Pay of officers	Voted	1,63,800	1,20,700	1,39,845	1,22,233
	Charged	*53,120*	*84,880*	*84,720*	*84,039*
A-2—Pay of establishment	Voted	3,57,628	2,72,300	3,69,478	2,65,410
	Charged	..	*2,100*	..	.
A-3—Allowances, honoraria, etc.	Voted	67,642	47,100	56,360	45,033
	Charged	*11,900*	*14,600*	*16,600*	*15,620*
A-5—Contract contingencies	Voted	16,002	12,200	14,820	10,768
	Charged	..	..	..	..
A-6—Other contingencies	Voted	1,29,472	1,14,900	1,18,368	78,668
	Charged	*55*	..	*55*	.
For rounding	Voted	+456	..	−871	.
	Charged	*−75*	..	*−375*	..
Total A (1)		8,00,000	6,68,780	7,99,000	6,21,771
	Voted	7,35,000	5,67,200	6,98,000	5,22,112
	Charged	*65,000*	*1,01,580*	*1,01,000*	*99,659*
A (2)—Chittagong Hill Tracts (*Charged*)—					
A-1—Pay of officers		..	..	..	.
A-2—Pay of establishment		*4,260*	*3,200*	*3,270*	*4,451*
A-3—Allowances, honoraria, etc.		*2,280*	*1,400*	*1,380*	*2,490*
A-5—Contract contingencies		*200*	*200*	*100*	*100*
A-6—Other contingencies		*300*	*200*	*250*	*115*
For rounding		*−40*	..	..	..
Total A (2)		*7,000*	*5,000*	*5,000*	*7,156*
B—Grants for Public Health purposes (other districts)	Voted	29,74,000	26,45,000	28,39,926	18,04,675
	Charged	..	..		
Chittagong Hill Tracts (*Charged*)		*13,400*	*6,300*	*3,500*	..
For rounding	Voted	..	..	+74	..
	Charged	..	..	..	..
Total B		29,87,400	26,51,300	28,43,500	18,04,675
C—Expenses in connection with epidemic diseases (Voted)		8,88,000	7,15,000	8,48,000	4,18,983
Chittagong Hill Tracts (*Charged*)		*4,000*	*4,000*	*4,000*	*185*
Total C		8,92,000	7,19,000	8,52,000	4,19,168
	Voted	8,88,000	7,15,000	8,48,000	4,18,983
	Charged	*4,000*	*4,000*	*4,000*	*185*

II—Abstract Account—*concld.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
D—Bacteriological Laboratories—				
D-1—Pay of officers (Voted)	22,830	23,090	22,800	24,500
D-2—Pay of establishment (voted)	17,450	18,400	18,680	25,230
D-3—Allowances, honoraria, etc. (Voted) . ..	250	200	500	174
D-5—Contract contingencies (Voted)	8,500	8,500	8,500	9,496
D-6—Other contingencies (Voted)	24,900	22,900	26,900	21,692
For rounding (Voted)	+70		380	..
Total D (Voted)	74,000	73,000	77,000	81,092
E—Pasteur Institute—				
E-1—Pay of officers (Voted)	10,500	9,900	9,900	9,278
E-2 Pay of establishment (Voted)	13,320	13,200	13,400	13,528
E-3—Allowances, honoraria, etc. (Voted) .. .	2,120	2,000	2,100	2,096
E-4—Contingencies (Voted)	16,500	15,900	16,500	16,479
For rounding (Voted)	+60	..	+100	..
Total E (Voted) .	42,500	41,000	42,000	41,381
F—Works (Voted)	7,000	27,000	27,000	39,689
G—Charges in England .. .. . Voted ..	15,320	16,800	15,000	8,822
Charged	*26,180*	*10,120*	*10,180*	*8,421*
H—Loss or gain by exchange .. .. .. Voted ..	..			46
Charged	..	..		*44*
For rounding .. Voted ..	+180	..		..
Charged	*+120*	..	*+20*	..
Total Grant No. 22	48,52,000	42,12,000	46,71,000	30,32,085
Voted ..	47,36,000	40,85,000	45,47,000	29,16,708
Charged ..	*1,16,000*	*1,27,000*	*1,24,000*	*1,15,377*
A—PUBLIC HEALTH ESTABLISHMENT.				
Summary.				
Chittagong Hill Tracts (*Charged*).				
(a) Director of Public Health	7,000	*5,000*	*5,000*	*7,156*
(b) Chief Engineer, Public Health				
Total (*Charged*) ..	7,000	*5,000*	*5,000*	*7,156*

III—Detailed Account No. 39A—Public Health Establishment.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) Director of Public Health.				
			Chittagong Hill Tracts.				
A-2—Pay of establishment.	14	14	Executive staff, 1 (65), 2 (45), 11 (25 and less)	*4,260*	*3,200*	*3,270*	*3,340*
			Temporary establishment ..	..	..	..	1,105
			Deduct—Emergency deduction from pay	..	..	..	..
A-3—Allowances, honoraria, etc.			Travelling allowance.. ..	*2,100*	*1,200*	*1,200*	*2,311*
			Hill allowances	..	..	..	..
			House-rent and other allowances..	*180*	*200*	*180*	*179*
			Compensation for dearness of food	..	..	..	..
A-4—Contract contingencies.			Contract contingencies ..	*200*	*200*	*100*	*100*
			Contribution towards pay of health and sanitary inspectors ..	..	..	..	..
			Medical and surgical requisites ..	*200*	*100*	*150*	*50*
			Custom's duty on imported stores	..	..	..	..
			Other charges	..	..	..	..
			Purchase of books, etc. ..	..	..	..	..
A-5—Other contingencies.			Rents, rates and taxes ..	..	..	..	..
			Other contingencies	*100*	*100*	*100*	*65*
			For rounding	*—40*			
			Total Director of Public Health (Chittagong Hill Tracts) (*Charged*)	*7,000*	*5,000*	*5,000*	*7,156*

III—Detailed Account No. 39A—Public Health Establishment—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Chief Engineer, Public Health Department.				
			Chittagong Hill Tracts.				
A-2—Pay of establishment.			Temporary establishment ..				
A-3—Allowances, honoraria, etc.			Travelling allowance ..				
			House-rent and other allowances				
A-6—Contingencies			Purchase of books				
			Rents, rates and taxes ..				
			Other non-contract charges ..				
			For rounding				
			Total Chief Engineer, Public Health Department (Chittagong Hill Tracts) (*Charged*) ..				

A—PUBLIC HEALTH ESTABLISHMENT.

Summary.

(a) Director of Public Health	**Voted** ..	**5,72,000**	**4,24,700**	**5,46,000**	**3,77,200**
	Charged ..	*23,000*	*30,980*	*31,000*	*31,014*
(b) Chief Engineer, Public Health ..	**Voted** ..	**1,63,000**	**1,42,500**	**1,52,000**	**1,44,912**
	Charged ..	*42,000*	*70,600*	*70,000*	*68,645*
Total		**8,00,000**	**6,68,780**	**7,99,000**	**6,21,771**
	Voted ..	**7,35,000**	**5,67,200**	**6,98,000**	**5,22,112**
	Charged ..	*65,000*	*1,01,580*	*1,01,000*	*99,659*

III—Detailed Account No. 39A—Public Health Establishment—*contd.*

	Number. 1938-39.	Number. 1939-40.	DETAILS.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(a) Director of Public Health.				
A-1—Pay of officers	7	7	Director and Assistant Directors of Public Health— Voted 2 (500—1,000+33⅓ per cent.) 4 (450—75/2—900) ..				
			Charged 1 (2,100—2,400) ..				
			Voted ..	60,300	58,700	60,200	60,648
			Charged	*18,120*	*26,180*	*25,920*	*25,577*
	5	5	Other gazetted officers (570 and less) (voted)	58,200	32,000	45,995	28,489
			Leave salaries (voted) ..	8,200	..	1,500	..
A-2—Pay of establishment.	42	42	Executive staff (200 and less) ..	54,500	50,000	48,200	46,596
	39	40	Clerks (600 and less) ..	48,640	48,000	55,000	55,267
			Servants (21 and less) ..	10,400	10,000	8,800	8,593
	27	27	Laboratory establishment ..	47,000	46,000	46,000	44,080
			Temporary establishment ..	47,572	28,000	32,700	20,050
			Lump provision for Model Health Units	.	..	30,000	..
			Lump provision for control of Leprosy ..	50,000	..	50,000	..
A-3—Allowances, honoraria, etc.			Travelling allowances— Voted ..	42,200	33,000	38,760	30,905
			Charged	*4,000*	*4,000*	*4,000*	*4,508*
			Hill allowances (voted) ..	..	..	..	42
			House-rent and other allowances— Voted ..	12,148	4,000	7,500	4,185
			Charged	*800*	*800*	*1,200*	*929*
			Cost of passages under the Bengal Passage Rules (voted)	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924 (voted)	..	..	..	..
A-4—Contract contingencies.			Contract contingencies—				
			For public health	15,762	12,000	14,580	10,528
			For publicity work . ..	240	200	240	240
A-5—Other contingencies.			Contribution towards pay of health officers and sanitary inspectors . .	..	..	..	..
			Medical and surgical requisites ..	21,365	16,000	25,000	2,808
			Customs duty on imported stores ..	2,500	2,500	2,500	99
			Other charges	..	..	..	..
			Purchase of books, etc. ..	1,500	1,500	1,500	457
			Rents, rates and taxes	4,900	4,900	4,000	3,930
			Other contingent charges— For public health	26,970	18,900	14,700	8,235
			For publicity work { Voted ..	59,400	59,000	59,260	52,048
			For publicity work { *Charged*	*55*	..	*55*	..
			For rounding { Voted ..	+203	..	−435	..
			For rounding { *Charged*	*+25*	..	*−175*	..
			Total Director of Public Health ..	**5,95,000**	**4,55,680**	**5,77,060**	**4,08,214**
			Voted ..	**5,72,000**	**4,24,700**	**5,46,000**	**3,77,200**
			Charged	*23,000*	*30,980*	*31,000*	*31,014*

III—Detailed Account No. 39A Public Health Establishment—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(b) Chief Engineer, Public Health Department.				
A-1—Pay of officers	7	7	Chief Engineer and other gazetted officers—				
			Voted 1 (550—1,300), 4(250—750)	37,100	30,000	32,150	33,096
			Charged 1 (1,625—2,150), 3 (725—1,373)	*35,000*	*58,700*	*58,800*	*58,462*
A-2—Pay of establishment.	2	1	Executive staff (200) ..	2,000	5,500	4,200	5,432
	22	22	Clerks (390 and less) ..	33,500	32,500	34,024	35,973
	11	11	Servants (17 and less) ..	2,400	2,300	2,400	2,330
			Temporary establishment. Voted ..	61,016	50,000	58,154	47,089
			Charged	..	*2,100*	..	..
A-3—Allowances, honoraria, etc.			Travelling allowance—				
			Voted ..	11,500	8,500	8,500	8,395
			Charged	*5,500*	*7,500*	*8,000*	*7,685*
			House-rent and other allowances—				
			Voted ..	1,794	1,600	1,600	1,506
			Charged	*1,600*	*2,300*	*3,400*	*2,498*
			Stipend	..	..	..	..
			Fees to pleaders	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924—				
			Voted ..	..	..	..	..
			Charged	..	..	..	..
A-4—Contingencies			Stipends	1,240	1,200	1,200	1,173
			Fees to pleaders other than Government servants ..	..	.	..	..
			Customs duty on imported stores	..	.	..	..
			Other charges	..	.	..	..
			Purchase of books	100	100	100	146
			Rents, rates and taxes ..	2,575	2,200	2,550	1,742
			Other contingent charges ..	8,922	8,600	7,558	8,030
			For rounding—				
			Voted ..	+253	..	—436	..
			Charged	*—100*	..	*—200*	..
			Total Chief Engineer, Public Health Department	**2,05,000**	**2,13,100**	**2,22,000**	**2,13,557**
			Voted ..	1,63,000	1,42,500	1,52,000	1,44,912
			Charged	*42,000*	*70,600*	*70,000*	*68,645*

III—Detailed Account No. 39B—Grant for Public Health Purposes.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
B—GRANTS FOR PUBLIC HEALTH PURPOSES.	Rs.	Rs.	Rs.	Rs.
Chittagong Hill Tracts (*Charged*).				
B-1—Grants-in-aid towards waterworks schemes	6,144	..	..	..
B-2—Grants-in-aid towards sewerage schemes	..	..	..	..
B-4—Other schemes	420	500	420	..
Expenses out of the grant from the Central Government and of the local contribution received for economic development and improvement of rural areas—				
(*a*) Grants-in-aid towards establishment of union board dispensaries and improvement of water-supply and grant to Sriniketan ..	..	200	..	..
(*b*) Grants-in-aid towards improvement of rural sanitation ..	..	600	..	..
(*c*) Grants-in-aid towards improvement of rural water-supply ..	6,800	5,000	3,000	..
For rounding (*charged*)	+36	..	+80	..
Total (Chittagong Hill Tracts) (*charged*)..	*13,400*	*6,300*	*3,500*	..
Other Districts.				
B-1—Grants-in-aid towards waterworks schemes	8,72,030	7,93,800	8,84,145	3,57,940
B-2—Grants-in-aid towards sewerage schemes	2,04,100	1,22,000	1,47,000	3,600
B-3—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors	1,08,000	1,08,000	1,05,000	1,03,049
B-4—Grants and Subventions to schemes for rural reconstruction ..	5,000	..	..	..
B-5—Other schemes	14,70,249	12,88,900	14,28,781	13,40,086
Total ..	26,59,379	23,12,700	25,64,926	18,04,675
B-6—Expenses out of the grant from the Central Government for economic development and improvement of rural areas :—				
(*a*) Grants-in-aid towards establishment of union board dispensaries and improvement of water-supply and grant to Sriniketan ..	..	17,300	10,000	..
(*b*) Grants-in-aid towards improvement of rural sanitation ..	40,000	40,000	38,000	..
(*c*) Grants-in-aid towards improvement of rural water-supply (Voted)	2,75,000	2,75,000	2,27,000	..
Total—B-5—Expenses, etc. (Voted)	3,15,000	3,32,300	2,75,000	..
For rounding (voted) ..	—379		+74	..
Total (other districts) (Voted)	29,74,000	26,45,000	28,40,000	18,04,675
Total Grants for Public Health purposes (Voted)	**29,74,000**	**26,45,000**	**28,40,000**	**18,04,675**
Charged	*13,400*	*6,300*	*3,500*	..

III.—Detailed Account No. 39C—Expenses in connection with epidemic diseases.

C—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.				
In Chittagong Hill Tracts (*Charged*).				26
C-1—Malaria charges	2,000	..	..	159
C-2—Kala-azar survey charges	1,000	3,000	3,000	
C-3—Other epidemic charges	1,000	1,000	1,000	..
Total (In Chittagong Hill Tracts) (*Charged*)	**4,000**	**4,000**	**4,000**	**185**
C-1—Malaria Charges (Voted)	7,38,000	5,85,000	7,38,000	3,07,860
C-2—Kala-azar survey Charges (Voted)	1,20,000	1,00,000	80,000	99,184
C-3—Other epidemic Charges (Voted)	30,000	30,000	30,000	11,939
For rounding ..	..	..	..	..
Total (voted) ..	**8,88,000**	**7,15,000**	**8,48,000**	**4,18,983**

III—Detailed Account No. 39D—Bacteriological Laboratories.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			D.—BACTERIOLOGICAL LABORATORIES.				
			(a) Under the control of the Surgeon-General with the Government of Bengal.				
D-1—Pay of officers	2	2	Bacteriologist and Assistant Bacteriologist 1,(600), 1(225)—				
			Voted ..	9,330	9,300	9,300	11,300
			Charged ..	..	..	..	..
D-2—Pay of establishment.	1	1	Laboratory Assistant (80) ..	650	600	600	507
			Temporary Establishment ..	320	..	..	..
D-3—Allowances, honoraria, etc.			Travelling allowance ..	..	..	..	..
			House-rent and other allowances	..	..	..	..
			Compensation for dearness of food				..
D-4—Contingencies			Customs duty on imported stores	100	100	100	..
			Other charges		..	..	..
			Purchase of books	400	400	400	..
			Contingent charges .. .	3,600	3,600	3,600	3,994
			For rounding—				..
			Voted ..	.	..	..	
			Charged ..	..	..	..	..
			Total ..	**14,400**	**14,000**	**14,000**	**15,801**
			Voted ..	14,400	14,000	14,000	15,801
			Charged	.	.	..	
			(b) Under the control of the Director of Public Health.				
D-1—Pay of officers	2	2	Superintendents and other gazetted officers 1(600), 1 (150—450 + sp. 100)	13,500	13,700	13,500	13,200
D-2—Pay of establishment.	17	17	Executive staff .. .	13,800	15,200	15,400	16,395
			Special pay of the veterinary inspector (15)	180	200	180	180
	3	3	Clerks	2,100	2,000	2,100	1,806
	2	2	Servants	400	400	400	408
			Temporary establishment ..	..	..	..	5,934
D-3—Allowances, honoraria, etc.			Travelling allowances ..	.	..	300	5
			House-rent and other allowances	250	200	200	169
			Compensation for dearness of food	..	..	..	..
			Carried over ..	30,230	31,700	32,080	38,097

III—Detailed Account No. 39D—Bacteriological Laboratories—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			Brought forward	14,400	14,000	14,000	15,801
			D—BACTERIOLOGICAL LABORATORIES—*concld.*				
			(b) Under the control of the Director of Public Health—*concld.*	30,230	31,700	32,080	38,097
D-4—Contract contingencies.			Contract contingencies ..	8,500	8,500	8,500	9,496
D-5—Other contingencies.			Medical and surgical requisites ..	500	500	500	361
			Customs duty on imported stores	2,000	2,000	2,000	86
			Other charges	..	..	..	
			Rents, rates and taxes ..	1,300	1,300	1,300	1,30
			Other contingent charges ..	17,000	15,000	19,000	15,17
			For rounding (voted) ..	+70	..	−380	
			Total (Voted) ..	**59,600**	**59,000**	**63,000**	**65,29**
			Total Bacteriological Laboratories	**74,000**	**73,000**	**77,000**	**81,09**
			Voted ..	74,000	73,000	77,000	81,09
			Charged	..	..	..	

III—Detailed Account No. 39E—Pasteur Institutes.

	Number. 1938-39.	Number. 1939-40.	**E—PASTEUR INSTITUTES.**	Rs.	Rs.	Rs.	Rs
E-1—Pay of officers	1	1	Superintendent and other gazetted officers 1 (500—50—900) ..	10,500	9,900	9,900	9,2
E-2—Pay of establishment.	4	4	Laboratory assistants 1(80—4—120), 3 (40—4—60) ..	3,600	3,600	3,600	3,8
	1	2	Sub-Assistant Surgeon 1(200) ..	3,600	3,500	2,400	2,4
	2	4	Clerks 1(60—2—80), 1(40—40—45—3/2—65)	3,200	3,200	1,700	1,8
	1	1	Nurse (80)	960	1,000	1,000	9
	1	3	Servant 1(15) ..	520	500	200	2
			Temporary establishment ..	1,440	1,400	4,500	4,3
E-3—Allowances, honoraria, etc.			Travelling allowance ..	..	..	..	
			House-rent and other allowances	2,120	2,000	2,100	2,0
E-4—Contingencies			Other contingent charges ..	16,500	15,900	16,500	16,4
			Deduct—Recoveries from other Governments for Pasteur Institute	..	..	..	
			For rounding ..	+60	..	+100	
			Total Pasteur Institutes (Voted)	**42,500**	**41,000**	**42,000**	**41,3**

III—Detailed Account No. 39F—Works.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
F—WORKS.				
1—Original works	..	..	14,600	31,025
2—Repairs	4,500	..	4,500	4,194
3—Tools and plant	2,500	..	5,300	1,976
4—Other works	..	..	..	..
5—Suspense	100	..	2,500	2,494
For rounding	−100	..	+100	
Total	7,000	27,000	27,000	39,689

III—Detailed Account No. 39G—Charges in England.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
G—CHARGES IN ENGLAND.					
Leave and deputation salaries, etc.	Voted	1,560	..	2,680	..
	Charged	*20,520*	*1,800*	*1,800*	
Overseas pay	Voted	..	..	..	
	Charged	*5,960*	*8,320*	*8,680*	*8,421*
Contribution to Bureau of Hygiene, etc.	Voted	120	120	120	..
	Charged	..	..	..	..
Cost of stores purchased in England	Voted	12,200	16,680	12,200	8,715
	Charged	..		..	
Other charges		1,440	..	..	107
Total G		41,800	26,920	25,480	17,243
	Voted	15,320	16,800	15,000	8,822
	Charged	*26,480*	*10,120*	*10,480*	*8,421*

II—Detailed Account No. 39H—Loss or gain by exchange.

) On sterling transactions on stores	Voted				−46
	Charged				−44
) On Home transactions other than stores	Voted				
	Charged				
Total					..
	Voted				..
	Charged				..

GRANT No. 23

Charges on account of Agriculture

(Head of Account:—40—Agriculture)

Voted Rs. 15,78,000 *Charged Rs. 91,000*

Total Rs. 16,69,000

II—Abstract Account

Heads.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs	Rs. [*Vide* pages 344-359.]
ABSTRACT ACCOUNT.					
A—DIRECTION.					
A-1—Pay of officers	Voted ..	4,080	4,300	6,510	
	Charged	*26,705*	*32,500*	*24,680*	
A-2—Pay of establishment	Voted ..	43,427	42,451	37,925	
	Charged	..	..	..	
A-3—Allowances, honoraria, etc.	Voted ..	7,530	20,669	11,584	
	Charged	*3,000*	*4,500*	*3,000*	
A-4—Contract Contingences (Voted)		6,700	6,700	6,700	
A-5—Other Contingencies	Voted ..	19,245	5,880	2,000	
	Charged	..	..	..	
For rounding	Voted ..	+18	..	+281	
	Charged	*+295*	..	*+320*	
	Total A ..	1,11,000	1,17,000	93,000	
	Voted ..	81,000	80,000	65,000	
	Charged	*30,000*	*37,000*	*28,000*	

II.—Abstract Account.

Heads.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B—SUPERINTENDENCE.					
—Pay of officers	Voted ..	16,200	16,300	29,000	
	Charged	*29,030*	*28,500*	*27,830*	
—Pay of establishment (Voted)		1,70,412	1,62,150	1,54,662	
—Allowances, honoraria, etc. .. .	Voted ..	41,500	38,000	41,850	
	Charged	*4,000*	*4,000*	*4,000*	
—Contingencies (Voted)		8,300	6,550	7,400	
—Grants-in-aid, contributions, etc. (*Charged*)		..	*3,500*		
For rounding	Voted .	412		+188	
	Charged	*−30*		*+170*	
Total		2,69,000	2,59,000	2,66,000	
	Voted ..	2,36,000	2,23 000	2,34,000	
	Charged	*33,000*	*36.000*	*32,000*	
For Chittagong Hill Tracts. (*Charged.*)					
2—Pay of establishment		*4,300*	*4,200*	*3,576*	
3—Allowances, honoraria, etc.		*1,950*	*1,200*	*1,011*	
4—Contingencies		*100*	*100*	*100*	
For rounding		*−350*		*+280*	
Total Chittagong Hill Tracts		*6,000*	*5,500*	*5,000*	
Total B		2,75,000	2,64,500	2,71,000	
	Voted ..	2,36,000	2,23,000	2,34,000	
	Charged	*39,009*	*41,500*	*37,000*	
C—SUBORDINATE AND EXPERT STAFF.					
1—Pay of officers (Voted)		68,200	63,000	62,675	
2—Pay of establishment (Voted)		84,140	67,700	65.879	
3—Allowances, honoraria, etc. (Voted)		33,451	25,000	26,510	
4—Contingencies (Voted)		34,200	30,900	31,040	
5—*Deduct*—Establishment charges recovered, etc.		710	600	..	
For rounding		−281	..	−104	
Total C (Voted) ..		2,19,000	1,86,000	1,86,000	

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
	Rs.	Rs.	Rs.	Rs.
D—EXPERIMENTAL FARMS.				
D-1—Pay of establishment (Voted)	43,506	37,800	38,700	
D-2—Allowances, etc. (Voted)	3,073	2,300	2,310	
D-3—Contingencies (Voted)	1,70,434	1,60,000	1,60,751	
D-4—*Deduct*—Establishment charges recovered, etc.	1,100	1,100	..	
For rounding (Voted)	+87	..	+239	
Total D (Voted) ..	2,16,000	1,99,000	2,02,000	
For Chittagong Hill Tracts. (*Charged.*)				
D-1—Pay of establishment	*718*	*400*	*438*	
D-2—Allowances, honoraria, etc.	*78*	*20*	*78*	
D-3—Contingencies	*6,600*	*6,580*	*7,190*	
For rounding	*-396*	..	*+294*	
Total Chittagong Hill Tracts	*7,000*	*7,000*	*8,000*	
Total D—Experimental Farms	2,23,000	2,06,000	2,10,000	
Voted ..	2,16,000	1,99,000	2,02,000	
Charged	*7,000*	*7,000*	*8,000*	
E—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS.				
E-1—Pay of officers (Voted)		1,800	..	
E-2—Pay of establishment (Voted)		26,036	7,560	
E-3—Allowances, honoraria, etc. (Voted)		15,220	4,440	
E-4—Contingencies (Voted)		1,03,944	2,55,816	
E-5—Grants-in-aid, contributions, etc.		..	..	
For rounding (Voted)		..	+184	
Total (Voted) ..		1,47,000	2,68,000	
For Chittagong Hill Tracts. (*Charged.*)				
E-4—Contingencies		*100*	*100*	
Total—Chittagong Hill Tracts		*100*	*100*	
Total E ..		1,47,100	2,68,100	
Total .. .. .. Voted ..		1,47,000	2,68,000	
Charged		*100*	*100*	

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs.	Rs	Rs	Rs.
AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS.				
Expenses out of the grant from the Central Government and the local contributions received for the economic development [improvement of rural areas				
1- Pay of officers (voted)				
2 -Pay of establishment (voted)	19,700			
3- Allowances, honoraria, etc. (voted)	11,500			
4- Contingencies (voted)	28,650			
5—Grants-in-aid, contributions, etc. (voted)				
For rounding (voted)	+ 150			
Total E(1)—Voted	60,000			
- Other charges				
1 Pay of officers (voted)	3,600			
2- Pay of Establishment (voted)	2,692			
3—Allowances, honoraria, etc. (voted)	3,878			
4 -Contingencies (voted)	1,95,597			
5 Grants-in-aid, contributions, etc. (voted)	4,000			
For rounding (voted)	- 767			
Total E(2)— Voted	2,09,000			
For Chittagong Hill Tracts				
(Charged.)				
)-4- Contingencies	*100*			
Total E(2)—*Charged*	*100*			
	2,09,100			
Total E(2)—				
Voted	2,09,000			
Charged	*100*			
Total E	2,69,100			
Voted	2,69,000			
Charged	*100*			

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
F.—AGRICULTURAL EXPERIMENTS AND RESEARCH.				
F-1—Pay of officers (Voted)	18,100	16,320	10,495	
F-2—Pay of establishment (Voted)	1,13,341	85,216	86,080	
F-3—Allowances, honoraria, etc. (Voted)	34,134	27,456	31,063	
F-4—Contingencies (Voted)	81,347	30,308	1,60,583	
F-5—Establishment charges payable to other Governments, Departments (Voted)	17,600	13,700	14,058	
F-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. (Voted)	15,790	12,000	14,058	
Lump provision for soil survey in connection with the more Irrigation scheme	..	3,300	..	
For rounding (Voted)	+768	..	+779	
Total—F—(Voted) ..	2,49,500	1,64,300	2,89,000	
G—AGRICULTURAL EDUCATION.				
G-1—Pay of officers (Voted)	2,825	2,700	2,700	
G-2—Pay of establishment (Voted)	5,892	3,500	3,090	
G-3—Allowances, honoraria, etc. (Voted)	100	100	..	
G-4—Contingencies (Voted)	9,000	32,700	32,975	
For rounding (Voted)	—317	..	—265	
Total—G—(Voted) ..	17,500	39,000	38,500	
H—AGRICULTURAL ENGINEERING.				
H-1—Pay of officers (Voted)	12,000	12,000	12,000	
H-2—Pay of establishment (Voted)	4,707	4,000	3,987	
H-3—Allowances, honoraria, etc. (Voted)	2,000	2,000	2,000	
H-4—Contingencies(Voted)	5,700	5,500	6,000	
Forrounding (Voted)	—407	..	+13	
Total—H—(Voted) ..	24,000	23,500	24,000	

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
I.—BOTANICAL AND OTHER PUBLIC GARDENS.				
I-1—Pay of officers (Voted)	47,090	42,400	44,460	
I-2—Pay of establishment (Voted)	30,464	30,100	34,956	
I-3—Allowances, honoraria, etc. (Voted)	2,090	2,700	3,040	
I-4—Contract contingencies (Voted)	61,250	50,000	60,000	
I-5—Other contingencies (Voted)	15,926	13,800	14,936	
For rounding (Voted)	+ 280	.	−392	
Total—I (Voted)	1,58,000	1,48,000	1,57,000	
J.—SPECIAL RURAL UPLIFT SCHEMES.				
J-1—Pay of establishment (Voted)	7,560	7,600	7,560	
J-2—Allowances, honoraria, etc. (Voted)	4,400	4,400	6,840	
J-3—Contingencies (Voted)	480	500	500	
For rounding (Voted)	+ 60	..	+ 100	
Total—J (Voted) ..	12,500	12,500	15,000	
K.—GRANTS-IN-AID, CONTRIBUTIONS, ETC. (VOTED).				
Grants-in-aid, contributions, etc. (Voted)	89,500	84,000	51,100	
For rounding (Voted)	..	..	−100	
Total ..	89,500	84,000	51,000	
For Chittagong Hill Tracts (*Charged*).				
Grants-in-aid, contributions, etc.	*800*	*800*	*200*	
Total—K ..	90,300	84,800	51,200	
Voted ..	89,500	84,000	51,000	
Charged	*800*	*800*	*200*	

II.—Abstract Account.

Heads.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
L.—OTHER CHARGES.					
Contingencies		4,500	4,300	4,700	
For rounding (Voted)		..	..	+300	
Total—L (Voted)		4,500	4,300	5,000	
M.—WORKS (VOTED)		..	200	500	
N.—CHARGES-IN-ENGLAND.					
(High Commissioner for India)					
N.1—Leave salaries and deputation pay	Voted ..	..	..	..	
	Charged	*6,600*	*10,240*	*10,240*	
N.2—Sterling overseas pay	Voted ..	..	..	..	
	Charged	*6,960*	*7,360*	*6,960*	
N.3—Stores for India (Voted)		1,760	1,080	1,040	
N.4—Other charges (Voted)		120	120	120	
For rounding	Voted ..	..	..	..	
	Charged	..	..	..	
Total—N ..		15,440	18,800	18,360	
	Voted ..	1,880	1,200	1,160	
	Charged	*13,560*	*17,600*	*17,200*	
O.—LOSS OR GAIN BY EXCHANGE ..	**Voted** ..			..	
	Charged			..	
For rounding ..	**Voted** ..	**−380**		**−160**	
	Charged	*+540*		*+500*	
Total Grant No. 23 ..		**16,69,000**	**14,16,000**	**16,27,000**	
	Voted ..	**15,78,000**	**13,12,000**	**15,36,000**	
	Charged	*91,000*	*1,04,000*	*91,000*	

III—Detailed Account.

Number 1938-39.	Number 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		A—DIRECTION				
		A-1—Pay of officers.				
1	1	Director (2,000—50—2,250) (*Charged*)	*25,280*	*24,640*	*24,680*	
1	1	Personal Assistant (400—600) (Voted)	4,080	4,300	6,510	
		Total ..	29,360	28,940	31,190	
		A-2—Pay of establishment				
28	28	Clerks (250 and less)	40,060	35,000	35,000	
15	15	Servants (17 and less)	2,550	2,500	2,550	
		Temporary establishment	375	3,000	375	
		Total ..	42,985	40,500	37,925	
		A-3—Allowances, honoraria, etc.				
		Travelling allowance .. .. { Voted ..	7,500	6,679	7,654	
		{ *Charged*	*3,000*	*3,000*	*3,000*	
		Hill allowance	30	50	30	
		House-rent and other allowances .. .. { Voted		1,050	3,300	
		{ *Charged*		600	600	
		Stipends	..			
		Cost of passages under Superior Civil Services Rules (*Charged*)				
		Total	10,530	11,379	14,584	
		A-4—Contract contingencies.				
		Contract contingencies	6,700	6,700	6,700	
		A-5—Other contingencies				
		Stipends	14,920			
		Purchase of books	1,500	1,300	1,500	
		Other contingent charges	2,825	2,400	500	
		Total ..	19,245	3,700	2,000	
		Jute Problem Committee— { Voted ..	..			
		A-1—Pay of officers .. .. { *Charged*	*1,425*	*1,860*		
			442	1,951		
		A-2—Pay of establishment .. .. { Voted	..	5,850		
		A-3—Travelling allowance .. .. { *Charged*		*1,500*		
				40		
		House-rent and other allowances (voted) ..	..	2,180		
		A-5—Other contingent charges	..			
		Total Jute Problem Committee ..	1,867	19,381	..	
		Paddy Enquiry Committee— { Voted ..	..	..		
		A-1—Pay of officers .. .. { *Charged*				
		A-2—Pay of establishment		6,400	..	
		A-3—Travelling allowance (voted)				
		A-5—Other contingent charges				
		Total Paddy Enquiry Committee		6,400	..	
		Total Jute and Paddy Committees	1,867	25,781		
		For rounding .. .. .. { Voted ..	+ 18	..	+ 281	
		{ *Charged*	*+ 295*	..	*+ 320*	
		Total A(*a*)—DIRECTION	1,11,000	1,17,000	93,000	
		{ Voted ..	81,000	80,000	65,000	
		{ *Charged*	*30,000*	*37,000*	*28,000*	

III—Detailed Account.

Number. 1938-39.	Number. 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38.
			Rs.	Rs.	Rs.	Rs.
		B—SUPERINTENDENCE.				
		B-1—SUPERINTENDENCE.				
		B-1—Pay of officers.				
4	4	Deputy Additional Assistant Directors of Agriculture. Voted .. 2 (300—1,200).	12,000	12,000	24,400	
		Charged 2 (350—1,250).	*29,030*	*28,500*	*27,830*	
1	1	Other gazetted officer	4,200	4,300	5,500	
		Leave salaries	..	..	..	
		Total ..	45,230	44,800	57,730	
		B-2—Pay of establishment.				
113	124	Technical staff (300 and less)	1,33,000	1,29,000	1,21,500	
15	15	Clerks (125 and less)	18,420	16,350	16,400	
39	40	Servants (19 and less)	6,304	6,000	5,962	
		Temporary establishment	12,688	10,800	10,800	
		Total ..	1,70,412	1,62,150	1,54,662	
		B-3—Allowances, honoraria, etc.				
		Travelling allowance .. .. Voted ..	33,600	31,000	33,600	
		Charged	*4,000*	*4,000*	*4,000*	
		House-rent and other allowances	7,900	7,000	8,250	
		Cost of passage granted under Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	
		Cost of passage under the Bengal Passage Rules, 1927 (Voted) ..	..	..	..	
		Total ..	45,500	42,000	45,850	
		B-4—Other contingencies.				
		Customs duty on imported stores	..	..	..	
		Machinery and equipment	..	..	..	
		Purchase of books	150	150	200	
		Other contingent charges	8,150	6,400	7,200	
		Total ..	8,300	6,550	7,400	
		Grants-in-aid, contributions, etc.—				
		Contribution for passage of officers transferred to and from other Governments, departments, etc. (*charged*)	..	*3,500*	..	
		For rounding .. .. .. Voted ..	−412	..	+188	
		Charged	*−30*	..	*+170*	
		Total B-1—SUPERINTENDENCE	2,69,000	2,59,000	2,66,000	
		Voted ..	2,36,000	2,23,000	2,34,000	
		Charged	*33,000*	*36,000*	*32,000*	

III—Detailed Account.

ber.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	B. SUPERINTENDENCE—*contd.*				
1939-40.	**B-2—SUPERINTENDENCE.**				
	For Chittagong Hill Tracts (*Charged*)				
	B-(2)—*Pay of establishment.*				
4	Technical staff 1 (130 and less) and special pay (12-8) 3 (48)	*3,500*	*3,470*	*3,420*	
1	Servant 1 (13)	*160*	*160*	*156*	
	Temporary establishment	*640*	*570*	..	
	Total ..	*4,300*	*4,200*	*3,576*	
	B-3—Allowances, honoraria, etc.				
	...eling allowance	*1,600*	*900*	*700*	
	...se-rent and other allowances	*350*	*300*	*344*	
	Total ..	*1,950*	*1,200*	*1,044*	
	B-4—Other contingencies.				
	...chase of books	..	..	..	
	...er contingent charges	*100*	*100*	*100*	
	For rounding ..	*—350*	..	*+280*	
	...al B-2—SUPERINTENDENCE	*6,000*	*5,500*	*5,000*	
	...tal B—SUPERINTENDENCE	2,75,000	2,64,500	2,71,000	
	Voted ..	2,36,000	2,23,000	2,34,000	
	Charged	*39,000*	*41,500*	*37,000*	

III—Detailed Account.

Numbers. 1938-39.	Numbers. 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		C.—SUBORDINATE AND EXPERT STAFF.				
		C-1—Pay of officers.				
10	11	Other gazetted officers	68,200	63,000	62,675	
		Total ..	68,200	63,000	62,675	
		C-2—Pay of establishment.				
31	57	Technical staff	66,400	52,000	51,220	
12	12	Clerks (100 and less)	10,600	10,500	9,925	
23	24	Servants, ...	5,636	4,700	4,734	
		Temporary Establishment	1,504	500	..	
		Total ..	84,140	67,700	65,879	
		C-3—Allowances, honoraria, etc.				
		Travelling allowance	31,001	23,000	24,360	
		House rent and other allowances	2,450	2,000	2,150	
		Total ..	33,451	25,000	26,510	
		C-4—Contingencies.				
		Purchase of books	1,350	1,300	1,300	
		Other contingent charges	32,850	29,600	29,740	
		Total ..	34,200	30,900	31,040	
			2,19,991	1,86,600	1,86,104	
		C-5—*Deduct*—Establishment charges recovered from other Governments, departments, etc.—				
		Deduct—Amount on account of Rice Research Scheme transferred to the head "F (b)—Expenses out of the grant from the Imperial Council of Agricultural Research" (Voted)	710	600	..	
		For rounding (Voted) ..	−281	..	−104	
		Total C—Subordinate and Expert Staff ..	2,19,000	1,86,000	1,86,000	

III—Detailed Account.

nbers. 1939-40	Heads.	Budget Estimate, 1939-40.	Revised, Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs.	Rs.	Rs.
	D—EXPERIMENTAL FARMS.				
	D-(a)—Experimental Farms.				
	D-1—Pay of establishment.				
27	Superintendents and Overseers (175 and less) ..	21,500	21,400	22,000	
2	Technical Staff (140 and less)	2,640	500	680	
21	Clerks (80 and less)	12,060	9,500	9,860	
31	Servants (13—1—17)	6,046	5,300	5,104	
	Temporary establishment	1,200	1,100	1,056	
	Total ..	43,506	37,800	38,700	
	D-2—Allowances, honoraria, etc.				
	ravelling allowance	1,600	1,200	1,100	
	ouse-rent and other allowances	1,473	1,100	1,210	
	Total ..	3,073	2,300	2,310	
	D-3—Other contingencies.				
	urchase of cattle	8,370	3,500	3,500	
	eed of cattle	19,500	19,500	18,500	
	urchase of seeds, manures, implements, etc.	10,600	9,500	10,446	
	ents, rates and taxes	5,500	5,500	5,500	
	urchase of books	..	..	..	
	etty construction and repairs	15,000	15,000	15,000	
	ther contingent charges	1,11,464	1,07,000	1,07,805	
	Total ..	1,70,434	1,60,000	1,60,751	
		2,17,013	2,00,100	2,01,761	
	C-5.—Deduct—Establishment charges recovered from other Governments, departments, etc.				
	Deduct—Amount on account of Rice Research Scheme transferred to the head "I(b)—Expenses out of the grant from the Imperial Council of Agricultural Research" (Voted)	1,100	1,100	..	
	For rounding ..	+ 87	..	+239	
	TOTAL D-(a)—EXPERIMENTAL FARM (Voted)	**2,16,000**	**1,99,000**	**2,02,000**	

III—Detailed Account.

Numbers. 1938-39.	Numbers. 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
			Rs.	Rs.	Rs.	Rs.
		D—EXPERIMENTAL FARMS—*contd.*				
		D—(*b*) (For Chittagong Hill Tracts) (charged).				
		D-1—Pay of establishment.				
		Superintendents and Overseers	*400*	*100*	*120*	
		Temporary establishment	*318*	*300*	*318*	
		Total ..	*718*	*400*	*438*	
		D-2—Allowances, honoraria, etc.				
		Travelling allowance	..	..	..	
		House-rent and other allowances	*78*	*20*	*78*	
		Total ..	*78*	*20*	*78*	
		D-3—Contingencies.				
		Purchase of cattle	..	*200*	*100*	
		Feed of cattle	*150*	*50*	*40*	
		Purchase of seeds, implements, etc.	*350*	*350*	*350*	
		Purchase of books	..	..	..	
		Rents, rates and taxes	..	..	..	
		Petty construction and repairs	*400*	*400*	*400*	
		Other contingent charges	*5,700*	*5,580*	*6,300*	
		Total ..	*6,600*	*6,580*	*7,190*	
			7,396	..	*7,706*	
		For rounding ..	*−396*	..	*+294*	
		Total D—(*b*) Experimental Farms (*charged*) ..	*7,000*	*7,000*	*8,000*	
		**TOTAL D—EXPERIMENTAL FARMS .. ..

III—Detailed Account.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITION AND FAIRS.				
E-(i) *Agricultural Demonstration.*				
E-1—*Pay of officers*		*1,800*	..	..
E-2—*Pay of Establishment* . . .		*936*	..	..
E-3—*Allowances, honoraria, etc.*		*1,520*		..
E-4—Contingencies.				
Other contingent charges ..		54,744	44,616	..
For rounding .	..		−116	..
Total E-(i) (voted) . .		59,000	44,500	
E-(ii) *Agricultural Demonstration and propaganda including Public Exhibition and Fairs.*				
For Chittagong Hill Tracts (*charged*)				
E-4—Contingencies.				
Other contingent charges		100	100	
Total E-(ii) *charged*) ..	..	*100*	*100*	
E-(iii) *Jute Restriction Propaganda.*				
E-2.—Pay of Establishment		7,600	7,560	..
E-3 —Allowances, etc.—Travelling allowance .		1,400	4,440	
E-4.—Other contingent charges . .		11,000	61,200	
For rounding			+300	..
Total E-(ii) (voted) .. .		23,000	73,500	..

III—Detailed Account.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITION AND FAIRS—*concld.*				
E-(iv)—Expenses out of the grant from the Central Government for economic development and improvement of rural areas.				
(*a*) Establishment of seed, paddy and crop demonstration centres :—				
E-1.—Pay of officers	..	..	..	..
E-2.—Pay of establishment	..	..	..	..
E-3.—Allowances, honoraria, etc.	..	..	..	..
E-4.—Contingencies	..	..	..	..
E-5.—Grants-in-aid, contribution, etc.	..	..	..	..
Total E-(iv)(*a*) ..	..	100	..	..
(*b*) Extension of the cattle improvement scheme to more districts—				
E-1.—Pay of officers	..	..	..	..
E-2.—Pay of establishment	..	17,500	..	..
E-3.—Allowances, honoraria, etc.	..	9,300	..	..
E-4.—Contingencies	..	35,100	..	..
E-5.—Grants-in-aid contribution, etc.	..	..	..	..
Total E-(iv)(*b*) ..	..	61,900	1,50,000	.
(*c*) Improvement of cattle and fodder crops (1st grant)—				
E (1)-1—Pay of officers	..	..	..	..
E (1)-2—Pay of Establishment	..	..	..	..
E (1)-3—Allowances, honoraria, etc.	..	..	..	..
E(1)-4—Contingencies . ..	..	..	..	..
E(1)-5—Grants-in-aid, contributions, etc.	..	..	..	..
Total E-(iv) (*c*) ..	..	3,000	..	..
Total—E-(iv) Expenses out of the grant from the Central Government for economic development and improvement of rural areas	..	65,000	1,50,000	.
For rounding ..	..	..	..	..
Total—E.—Agricultural Demonstration and propaganda including Public Exhibition and Fairs	..	1,47,100	2,68,100	..
Voted ..	..	1,47,000	2,68,000	..
Charged ..	..	*100*	*100*	..

III—Detailed Account

Heads.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITION AND FAIRS.				
(1)—Expenses out of the grant from the Central Government and of the local contributions received for economic development and improvement of rural areas.				
(a) Establishment of seed, paddy and crop demonstration centres (1st grant scheme No. 1).				
E (1)-1—Pay of officers	..			
E (1)-2—Pay of establishment . .	..			
E (1)-3—Allowances, honoraria, etc.	..			
E (1)-4—Contingencies	..			
E (1)-5—Grants-in-aid, contributions, etc. .	..			
Total E(1) (*a*) ..	..			
(b) Extension of the cattle improvement scheme to more districts (2nd grant scheme No. 5).				
E (1)-1—Pay of officers ..	..			
E (1)-2—Pay of establishment	19,700			
E (1)-3—Allowances, honoraria, etc. .. .	11,500			
E (1)-4—Contingencies	28,000			
E (1)-5—Grants-in-aid, contributions, etc. ..	..			
Total E-(1) (*b*) .	59,200			
(c) Improvement of cattle and fodder crops (1st grant) .	..			
E (1)-1—Pay of officers .. .	..			
E (1)-2—Pay of establishment	..			
E (1)-3—Allowances, honoraria, etc.	..			
E (1)-4—Contingencies	..			
E (1)-5—Grants-in-aid, contributions, etc. ..	..			
Total E (1) (*c*) ..	650			
For rounding ..	+150			
Total E (1) ..	60,000			

III—Detailed Account.

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITION AND FAIRS—*contd.*				
E (2)—Other charges.				
E (2)-(i)—Agricultural Demonstration.				
E (2)-1—Pay of officers	*3,600*			
E (2)-2—Pay of Establishment	*2,576*			
E (2)-3—Allowances, honoraria, etc.	*3,874*			
E (2)-4—Contingencies.				
Other contingent charges	1,08,407			
For rounding ..	−457			
Total E (2)-(i) (voted) ..	1,18,000			
E (2)-(ii)—Agricultural Demonstration.				
For Chittagong Hill Tracts (*charged*)	..			
E (2)-4—Contingencies.				
Other contingent charges	100			
Total E (2)-(ii) (*charged*) ..	100			
E (2)-(iii) Jute Restriction Propaganda.				
E (2)-2—Pay of Establishment	..			
E (2)-3—Allowances, etc.—Travelling allowance ..	..			
E (2)-4—Other contingent charges	..			
For rounding ..	..			
Total E (2)-(iii) (voted) ..	50,000			
E (2)-(iv)—Rural Reconstruction.				
E (2)-2—Pay of Establishment	116			
E (2)-3—Allowances, etc.	4			
E (2)-4—Other contingent charges	37,190			
E (2)-5—Grants-in-aid, etc.	4,000			
For rounding ..	−310			
Total E (2)-(iv) (voted) ..	41,000			
Total E (2) ..	2,09,100			
Voted ..	**2,09,000**			
Charged	*100*			
Total—E. Agricultural Demonstration and propaganda including Public Exhibition and Fairs ..	**2,09,100**			
Voted ..	**2,09,000**			
Charged ..	*100*			

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
F—AGRICULTURAL EXPERIMENTS AND RESEARCH.				
Summary.				
Agricultural Experiments and Research	1,17,000	47,500	1,58,000	
ump provision for soil survey in connection with the more Irrigation Scheme	..	3,300	..	
Expenses out of the grant from the Imperial Council of Agricultural Research	68,000	68,000	67,000	
Expenses out of the grant from the Indian central jute committee	51,500	38,000	51,500	
Expenses out of the Government of India grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers	13,000	7,500	12,500	
tal—Agricultural Experiments and Research	2,49,500	1,64,300	2,89,000	
F. (a) Agricultural Experiments and Research				
umbers. 1939-40.				
F-1—Pay of officers.				
1 1 Marketing officer (300)	10,900	10,100	3,600	
F-2—Pay of establishment.				
2 2 Inspectors and clerks	4,400	2,600	2,640	
2 2 Servants	312	300	312	
Temporary establishment	44,601	27,800	19,056	
Total .	49,313	30,700	22,008	
F-3—Allowances, honoraria, etc.				
avelling and other allowances	8,854	7,000	6,100	
F-4—Contingencies.				
urchase of books	287	200	200	
her contingent charges	63,172	11,500	1,39,775	
Total ..	63,459	11,700	1,39,975	
	1,32,526	59,500	1,71,683	
6—*Deduct*—Establishment Charges recovered from other Governments, departments, etc.				
educt—Amount on account of Rice Research and Horticultural schemes transferred to the head "Expenses out of the grant from Imperial Council of Agricultural Research"	15,790	12,000	14,058	
	1,16,736	47,500	1,57,625	
For rounding (voted)	+264	..	+375	
otal—F (a) Agricultural Experiments and Research (voted) ..	1,17,000	47,500	1,58,000	
ump provision for soil survey in connection with the more Irrigation Scheme		3,300		

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40.	Revised, Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
F—AGRICULTURAL EXPERIMENTS AND RESEARCH—*contd.*	Rs.	Rs.	Rs.	Rs.
F. (*b*) Expenses out of the grant from the Imperial Council of Agricultural Research.				
F-1—Pay of officers	7,200	6,220	6,895	
F-2—Pay of establishment.				
Temporary establishment	28,100	29,920	28,600	
F-3—Allowances, honoraria, etc.				
Travelling allowance (voted)	8,600	8,640	7,900	
House-rent and other allowances	300	300	893	
Total ..	8,900	8,940	8,793	
F-4—Contingencies.				
Purchase of books	280	670	375	
Other contingent charges	5,520	8,550	8,145	
Total ..	5,800	9,220	8,520	
F-5—Establishment charges payable to other Governments, departments, etc.				
Add—Amount on account of Rice Research and Horticultural schemes transferred from "F (*a*)—Agricultural Experiments and Research"	15,790	12,000	14,058	
Add—Amount on account of Rice Research Scheme transferred from (C—Subordinate and Expert Staff) (voted) ..	710	600	..	
Add—Amount on account of Rice Research Scheme transferred from "D(a) Experimental Farms" (voted)	1,100	1,100	..	
For rounding (voted)	+400	..	+134	
Total F (*b*)—Expenses out of the grant from the Imperial Council of Agricultural Research (voted)	68,000	68,000	67,000	
F (*c*)—Expenses out of the grant from the Indian Central Jute Committee				
F-2—Pay of establishment.				
Temporary establishment	30,456	23,000	30,456	
F-3—Allowances, honoraria, etc.				
Travelling allowance (voted)	13,660	10,300	13,860	
House rent and other allowances	200	200	..	
Total ..	13,860	10,500	13,860	
F-4—Contingencies.				
Purchase of books	..	..	..	
Other contingent charges	7,200	4,500	7,200	
Total ..	7,200	4,500	7,200	
	51,516	38,000	51,516	
For rounding (voted)	—16	..	—16	
Total F (*c*)—Expenses out of the grant from the Indian Central Jute Committee (voted)	51,500	38,000	51,500	
F. (*d*) Expenses out of the Government of India grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers.				
F-2—Pay of establishment	5,472	1,596	5,016	
F-3—Allowances, etc.—Travelling allowance	2,520	1,016	2,310	
F-4—Contingencies.				
Seeds and implements	4,528	4,528	4,528	
Other contingent charges	360	360	360	
Total ..	4,888	4,888	4,888	
For rounding	12,880	..	+286	
	+120			
Total F (*d*)—Expenses out of the Government of India grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers	13,000	7,500	12,500	

II.—Abstract Account.

Numbers. 1938-39.	Numbers. 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		G—AGRICULTURAL EDUCATION.	Rs.	Rs.	Rs.	Rs.
		1—Pay of officers	2,825	2,700	2,700	
		2—Pay of establishment	5,892	3,500	3,090	
		3—Allowances, honoraria, etc.	100	100	..	
		4—Contingencies	9,000	32,700	32,975	
		Total ..	17,817	39,000	38,765	
		r rounding (voted)	—317	..	—265	
		tal G—Agricultural Education (voted)	17,500	39,000	38,500	
		H—AGRICULTURAL ENGINEERING.				
		H-1—Pay of officers.				
1	1	Agriculture Engineer (1,000)	12,000	12,000	12,000	
		Total ..	12,000	12,000	12,000	
		H-2—Pay of establishment.				
3	3	Technical staff	3,720	3,000	3,000	
1	1	Clerk (40—90)	675	700	675	
2	2	Servants (19 and less)	312	300	312	
		Temporary establishment	..	..	..	
		Total ..	4,707	4,000	3,987	
		H-3—Allowances, honoraria, etc.				
		Travelling allowance	2,000	2,000	2,000	
		Total ..	2,000	2,000	2,000	
		H-4—Contingencies.				
		Customs duty on imported stores	..	..	..	
		Machinery and equipment	1,290	1,100	1,500	
		Purchase of books	10	..	..	
		Other contingent charges	4,400	4,400	4,500	
		Total ..	5,700	5,500	6,000	
		For rounding	—407	..	+13	
		Total—H—Agricultural Engineering (voted)	24,000	23,500	24,000	

II.—Abstract Account.

Numbers. 1938-39.	Numbers. 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs
		I—BOTANICAL AND OTHER PUBLIC GARDENS.				
		(a) ROYAL BOTANICAL AND OTHER PUBLIC GARDENS.				
		I-1—Pay of officers.				
6	6	Superintendents, Curators and Assistant Curators (1,300 and less)	36,520	32,900	35,060	
3	3	Superintendent and Assistant Superintendents of the Zoological Garden (650 and less)	10,270	9,500	9,400	
		Total ..	46,790	42,400	44,460	
		I-2—Pay of establishment.				
22	17	Garden staff (275 and less)	12,530	12,400	13,550	
12	12	Clerks and Sub-Assistant Surgeons (225 and less) ..	12,450	12,000	14,700	
24	24	Servants (62 and less)	4,800	5,100	6,070	
		Temporary establishment	..	..	..	
		Total ..	29,780	29,500	34,320	
		I-3—Allowances, honoraria, etc.				
		Travelling allowance .. .. .. { Voted ..	800	600	850	
		{ *Charged*	..	..	..	
		House-rent and other allowances .. { Voted ..	2,190	2,100	2,190	
		{ *Charged*	..	..	..	
		Cost of passages granted under Superior Civil Service Rules, 1924 (*Charged*)	..	..	..	
		Total	2,990	2,700	3,040	
		ROYAL BOTANICAL AND OTHER PUBLIC GARDENS (carried over)	79,560	74,600	81,820	

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
I—BOTANICAL AND PUBLIC GARDENS—*concld.*	Rs.	Rs.	Rs.	Rs.
Brought forward ..	79,560	74,600	81,820	
1-4—Contract contingencies	61,250	50,000	60,000	
1-5—Other contingencies.				
Purchase of seeds, implements, etc.	6,700	5,200	6,300	
Customs duty on imported stores	200	200	250	
Purchase of books, etc.	1,000	1,000	1,000	
Rents, rates and taxes	186	200	186	
Other non-contract charges	5,640	5,000	5,000	
Total ..	13,726	11,600	12,736	
Total (*a*)—ROYAL BOTANICAL AND OTHER PUBLIC GARDENS	1,54,536	1,45,200	1,54,556	
Voted .	1,54,536	1,45,200	1,54,556	
Charged	..	.		
(*b*)—BIRCH HILL AND LEBONG PARKS.				
1-1—Pay of officers	300	..	..	
1-2—Pay of establishment.				
Establishment charges	684	600	636	
1-5—Other contingencies	2,000	2,000	2,000	
Total (*b*) .	2,984	2,600	2,636	
(*c*) PABNA GARDEN.				
1-5—Other contingencies	200	200	200	
Total C ..	200	200	200	
For rounding .. Voted ..	1,57,720 + 280		1,57,392 −392	
For rounding .. *Charged*	.	..		
TOTAL I - BOTANICAL AND PUBLIC GARDENS	**1,58,000**	**1,48,000**	**1,57,000**	
Voted ..	1,58,000	1,48,000	1,57,000	
Charged	..	..	.	

II.—Abstract Account.

Numbers. 1938-39.	Numbers. 1939-40.	Heads.	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		J—SPECIAL RURAL UPLIFT SCHEMES.	Rs.	Rs.	Rs.	Rs.
		J-1—Pay of establishment.				
10	10	Assistant Live Stock officers	6,000	4,000		
10	10	Servants	1,560	1,000		
		Temporary establishment	..	2,600	7,560	
		Total ..	7,560	7,600	7,560	
		J-2—Allowances, honoraria, etc.				
		Travelling allowance	4,400	4,400	6,840	
		Total ..	4,400	4,400	6,840	
		J-3—Contingencies	480	500	500	
			12,440	..	14,900	
		For rounding (voted)	+60	..	+100	
		TOTAL J—SPECIAL RURAL UPLIFT SCHEMES (VOTED) ..	**12,500**	**12,500**	**15,000**	
		K—GRANTS-IN-AID, CONTRIBUTIONS, ETC.				
		Grants-in-aid, Contributions, etc.	89,500	84,000	51,100	
		For rounding (Voted)	..	..	−100	
		Total (Voted) ..	89,500	84,000	51,000	
		For Chittagong Hill Tracts (*Charged*).				
		Grants-in-aid, Contributions, etc.	*750*	*800*	*800*	
		For rounding (*Charged*)	*+50*	..	..	
		Total K ..	**90,300**	**84,800**	**51,200**	
		Voted ..	**89,500**	**84,000**	**51,000**	
		Charged	*800*	*800*	*200*	
		L—OTHER CHARGES (Divisional seed stores).				
		Contingencies.				
		Purchase of seeds, implements, etc.	2,000	2,000	2,500	
		Purchase of books	..	..	..	
		Rents, rates and taxes	..	..	..	
		Other contingent charges	2,500	2,300	2,200	
		Total ..	4,500	4,300	4,700	
		For rounding (voted)		..	+300	
		TOTAL—L—OTHER CHARGES (Divisional seed stores) (Voted) ..	**4,500**	**4,300**	**5,000**	

II.—Abstract Account.

Heads.	Budget Estimate, 1939-40.	Revised, Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
M—WORKS.				
M-1—Original works			..	
1-2—Repairs.				
Repair of the river bank revetment at the Royal Botanic Garden, Sibpur	..	200	500	
Other items			.	
For rounding ..			..	
TOTAL M—WORKS (VOTED) .. .	..	200	500	
N—CHARGES IN ENGLAND.				
(a) Secretary of State for India				
N-1—Leave salaries and deputation pay .. Voted ..			.	
Charged			..	
N-2—Sterling overseas pay .. Voted .			.	
Charged		.		
N-3—Stores for India				
N-4—Other charges			.	
Total (*a*) ..			..	
Voted ..				
Charged				
(b) High Commissioner for India.				
N-1—Leave salaries and deputation pay .. Voted ..	..	..	.	
Charged	*6,600*	*10,240*	*10,240*	
N-2—Sterling overseas pay .. Voted ..	..	..	..	
Charged	*6,960*	*7,360*	*6,960*	
N-3—Stores for India	1,760	1,080	1,040	
N-4—Other charges .. .	120	120	120	
Total (*b*) ..	15,440	18,800	18,360	
Voted	1,880	1,200	1,160	
Charged	*13,560*	*17,600*	*17,200*	
For rounding .. Voted .	..	..	.	
Charged	..	..	.	
TOTAL—N—CHARGES IN ENGLAND .. .	15,440	18,800	18,360	
Voted ..	1,880	1,200	1,160	
Charged	*13,560*	*17,600*	*17,200*	

Charges on account of Agriculture

(Head of Account:—40—Agriculture)

II.—Abstract Account.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
A—AGRICULTURAL DEPARTMENT	Rs.	Rs.	Rs.	Rs.
A-1—Pay of officers .. .. Voted ..				1,03,997
Charged				*39,055*
A-2—Pay of establishment .. .. .. Voted ..				2,53,468
Charged				
A-3—Allowances, honoraria, etc. .. .. Voted ..				63,764
Charged				*6,837*
A-4—Contract contingencies (Voted)				6,699
A-5—Other contingencies .. .. .. Voted ..				42,484
Charged				
Deduct—Amount on account of Rice Research Scheme transferred to the head "Expenses out of the grant from Imperial Council of Agricultural Research"—(Voted)				784
For rounding .. .. Voted ..				..
Charged				..
Total ..				5,15,520
Voted ..				**4,69,628**
Charged				*45,892*
For Chittagong Hill Tracts.				
(*Charged.*)				
A-2—Pay of establishment				3,803
A-3—Allowances, honoraria, etc.				1,157
A-5—Other contingencies				100
Total Chittagong Hill Tracts				5,060
For rounding .. Voted ..				..
Charged				..
Total A—Agricultural Department				5,20,580
Voted ..				4,69,628
Charged				*50,952*

II.—Abstract Account—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Accuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
B—EXPERIMENTAL FARMS.				
1—Pay of officers (Voted)				
2—Pay of establishment .. .. Voted ..				33,383
Charged				*406*
3 Allowances, honoraria, etc. .. Voted ..				2,208
Charged				*26*
4—Contingencies .. .. .. Voted ..				1,47,057
Charged				*6,549*
Deduct—Amount on account of Rice Research Scheme transferred to the head—"Expenses out of the grant from Imperial Council of Agricultural Research" (Voted)				1,307
For rounding Voted ..				
Charged				
Total ..				**1,88,322**
Voted ..				**1,81,341**
Charged ..				*6,981*
C—AGRICULTURAL EXPERIMENTS.				
1—Pay of officers (Voted)				9,600
2—Pay of establishment (Voted)				29,658
3—Allowances, honoraria, etc. (Voted)				11,733
4—Contingencies .. .. .. Voted ..				19,523
Charged				*81*
5—Grants-in-aid, contributions, etc. (Voted)				14,500
Deduct—Amount on account of Rice Research Scheme transferred to the head "Expenses out of the grant from Imperial Council of Agricultural Research"				11,738
For rounding (Voted)				
Total ..				**73,357**
Voted ..				**73,276**
Charged ..				*81*

II.—Abstract Account—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
	Rs.	Rs.	Rs.	Rs
D.—AGRICULTURAL EDUCATION AND RESEARCH.				
D-1—Pay of officers (Voted)				9,609
D-2—Pay of establishment (Voted)				34,511
D-3—Allowances, etc. (Voted)				9,130
D-4—Contingencies (Voted)				15,513
Add—Amount on account of Rice Research Scheme transferred from "Agricultural Experiments"				11,738
Add—Amount on account of Rice Research Scheme transferred from "Agricultural Department—Other Supervising Staff" ..				781
Add—Amount on account of Rice Research Scheme transferred from "Experimental Farms"				1,307
For rounding (Voted)				..
Total (Voted) ..				**82,592**
E—BOTANICAL AND PUBLIC GARDENS.				
E-1—Pay of officers .. .. .. { Voted ..				39,019
Charged				1,299
E-2—Pay of establishment (Voted)				31,941
E-3—Allowances, honoraria, etc. .. .. { Voted ..				2,686
Charged				187
E-4—Contract contingencies (Voted)				59,892
E-5—Other contingencies (Voted)				14,551
E-6—Grants-in-aid, contributions, etc (Voted)				23,240
For rounding { Voted ..				..
Charged				..
Total ..				**1,79,935**
Voted ..				**1,71,154**
Charged				8,781
F—PUBLIC EXHIBITIONS AND FAIRS.				
F-1—Grants-in-aid, contribution, etc. .. .. { Voted ..				2,182
Charged				200
Total ..				**2,382**
For rounding { Voted ..				..
Charged				..
Total Public Exhibitions and Fairs				**2,382**
{ **Voted** ..				**2,182**
Charged				200

II.—Abstract Account—*concld.*

	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
G—SPECIAL RURAL UPLIFT SCHEMES.				
1 Pay of officers				..
2 —Pay of establishment				7,491
3—Allowances, honoraria, etc.				4,660
4—Other contingencies				..
For rounding				..
Total				**12,151**
Voted				**12,151**
Charged				..
H—OTHER CHARGES.				
1 Pay of establishment				14,929
2 Allowances, honoraria, etc.				6,626
4 Contingencies				31,849
For rounding				..
Total				**53,404**
Voted				**53,404**
Charged				..
I—WORKS (Voted)				**12,170**
J—CHARGES IN ENGLAND.				
High Commissioner for India.				
1 Leave salaries and deputation pay — Voted				
1 Leave salaries and deputation pay — *Charged*				
2—Sterling overseas pay — Voted				
2—Sterling overseas pay — *Charged*				
3—Stores for India				
4—Other charges — Voted				..
For rounding — *Charged*				..
Total				**28,062**
Voted				**16,476**
Charged				*11,586*
K—LOSS OR GAIN BY EXCHANGE.				
Voted				—86
Charged				—60
For rounding — Voted				..
For rounding — *Charged*				..
Total Expenditure on Agriculture				**11,52,829**
Voted				**10,74,308**
Charged				*78,521*

III.—Detailed Account No. 40A.—Agricultural Department.

	Number, 1937-38.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
			Rs.	Rs.	Rs.	Rs.
		A—AGRICULTURAL DEPARTMENT.				
		A (*a*) Superintendence.				
A-1—Pay of officers.		Director (2,000—50—2,250) (*charged*)				..
		Other gazetted officers				24,076
		Voted 1 (540 and less)				4,374
		Charged 1 (1,300 and less and special pay Rs. 150 per mensem) ..				13,182
		Total				41,632
A-2—Pay of establishment.		Clerks (250 and less)				35,517
		Servants (17 and less)				2,547
		Temporary establishment ..				508
		Total				38,572
A-3—Allowances, honoraria, etc.		Travelling allowance— Voted ..				3,807
		Charged				5,318
		Hill allowance				20
		House-rent and other allowances— Voted ..				18
		Charged				..
		Stipends				..
		Cost of passages under Superior Civil Services Rules, 1924 (*Charged*)				1,077
		Total				10,240
A-4—Contract contingencies.		Contract contingencies				6,699
A-5—Other contingencies.		Purchase of books				1,228
		Other contingent charges				316
		Total				1,544
		For rounding— Voted ..				..
		Charged				..
		**Total A—(*a*) Superintendence .. ..

III. - Detailed Account No. 40A.- Agricultural Department—*contd.*

	Number. 1938-39.			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			A—AGRICULTURAL DEPARTMENT—*contd.*				
			A (*b*) (1) Other Supervising Staff.				
1.1—*Pay of officers*			Deputy Directors of Agriculture—				
			Voted (1,000 and less) ..				26,800
			Charged .. .				*1,797*
			Other gazetted officers—				
			Voted 10 (1,250 and less) .				72,823
			Charged 1 (1,100)				..
			Leave salaries				..
			Total ..				1,01,420
1.2 *Pay of establishment.*			Technical staff (300 and less) ..				1,69,702
			Clerks (125 and less) ..				26,690
			Servants (19 and less) ..				10,054
			Temporary establishment ..				8,360
			Total ..				2,14,896
1.3—*Allowances, honoraria, etc.*			Travelling allowance—				
			Voted ..				51,753
			Charged				*112*
			House-rent and other allowances ..				8,046
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) .				.
			Cost of passage under the Bengal Passage Rules, 1927 (Voted) .				120
			Total ..				60,361
1.5—*Other contingencies.*			Customs duty on imported stores ..				29
			Machinery and equipment				1,049
			Purchase of books				1,436
			Other contingent charges				38,426
			Total .				40,940
			Deduct—Amount on account of Rice Research Scheme transferred to the head—"Expenses out of the grant from Imperial Council of Agricultural Research"—(voted).				784
			For rounding—				
			Voted ..				..
			Charged . .				..
			Total A—(*b*) (1) Other Supervising Staff				**4,16,833**
			Voted .				**4,14,594**
			Charged				*2,239*

111 —Detailed Account No. 40A.—Agricultural Department—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
				Rs.	Rs.	Rs.	Rs.
			A—Agricultural Department—*concld.*				
			(For Chittagong Hill Tracts.)				
			(A) (*b*) (2) Other Supervising Staff				
			(Charged.)				
A-1—Pay of officers			Other gazetted officers ..				
			Total ..				
A-2—Pay of establishment.			Technical staff 1 (125 and special pay 12-8), 2 (46 and less)				3,633
			Servant 1 (15)				156
			Temporary establishment ..				14
			Total ..				3,803
A-3—Allowances, honoraria, etc.			Travelling allowance				808
			House-rent and other allowances ..				349
			Total ..				1,157
A-5—Other contingencies.			Purchase of books				..
			Other contingent charges				100
			Total ..				..
			For rounding				..
			Total A—(*b*) (2) Other Supervising Staff (*Charged*)				5,060

III.—Detailed Account No. 40B.—Experimental Farms.

	Number.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38
			Rs	Rs	Rs	Rs.
		B—EXPERIMENTAL FARMS.				
		B-(a) Experimental Farms.				
B-1—*Pay of establishment*		Superintendents and Overseers (195 and less)				20,897
		Clerks (66 and less)				6,184
		Servants (13—1-5—17) ..				5,256
		Temporary establishment .				1,046
		Total .				**33,383**
B-2—*Allowances, honoraria, etc.*		Travelling allowance				1,127
		House-rent and other allowances ..				1,081
		Total ..				**2,208**
B-6—*Other contingencies*		Purchase of cattle				2,112
		Feed of cattle				17,957
		Purchase of seeds, manures, implements, etc.				9,008
		Rents, rates and taxes				5,156
		Purchase of books				..
		Petty construction and repairs ..				13,997
		Other contingent charges				98,767
		Total ..				**1,47,057**
		Deduct—Amount on account of Rice Research Scheme transferred to the head—"Expenses out of the grant from Imperial Council of Agricultural Research" (voted)				1,307
		For rounding ..				..
		Total B—(a) Experimental Farms (Voted)				**1,81,341**
		B (b) (For Chittagong Hill Tracts). (*Charged.*)				
B-2—*Pay of establishment.*		Superintendents and Overseers ..				102
		Temporary establishment				304
		Total ..				**406**
B-3—*Allowances, honoraria, etc.*		Travelling allowance				..
		House-rent and other allowances ..				26
		Total ..				**26**
B-4—*Contingencies*		Purchase of cattle				..
		Feed of cattle				16
		Purchase of seeds, implements, etc. ..				350
		Purchase of books				..
		Rents, rates and taxes				..
		Petty construction and repairs				400
		Other contingent charges				5,753
		Total ..				**6,549**
		For rounding ..				..
		Total B—(b) Experimental Farms (*charged*)				**6,981**
		TOTAL B—EXPERIMENTAL FARMS ..				**1,88,322**
		Voted ..				**1,81,341**
		Charged ..				*6,981*

III.—Detailed Account No. 40C.—Agricultural Experiments.

	Number.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		C—AGRICULTURAL EXPERIMENTS.				
		C (1) *i*—Agricultural Experiments.				
C-1—Pay of officers		Other gazetted officers (Voted) ..				9,600
		Total ..				**9,600**
C-2—Pay of establishment.		Inspectors and clerks ( ) ..				1,320
		Servants				156
		Temporary establishment				20,791
		Total ..				**22,267**
C-3—Allowances, honoraria, etc.		Travelling and other allowances ..				7,471
		Total ..				**7,471**
C-4—Other contingencies.		Purchase of books				147
		Other contingent charges				16,418
		Total ..				**16,565**
C-5—Grants-in-aid, contributions, etc.		Contributions and grants				14,500
		Deduct—Amount on account of Rice Research Scheme transferred to the head "Expenses out of the grant from the Imperial Council of Agricultural Research"				11,738
		For rounding (Voted) ..				..
		Total C (1) *i*—Agricultural Experiments (Voted).				**58,665**
		C (1) *ii*—Expenses out of the grant from the Indian Central Jute Committee.				
C-1—Pay of officers		.. .. ..				..
		Total ..				..
C-2—Pay of establishment.		Temporary establishment				7,391
		Total ..				**7,391**
C-3—Allowances, honoraria, etc.		Travelling allowance				3,642
		House-rent and other allowances ..				620
		Total ..				**4,262**
C-4—Contingencies		Purchase of books				..
		Other contingent charges				2,958
		Total ..				**2,958**
C-5—Grants-in-aid, contributions, etc.		Grant for statistical analysis				..
		For rounding ..				..
		Total C (1) *ii*—Expenses out of the grant from the Indian Central Jute Committee (voted)				**14,611**

III.—Detailed Account No. 40C.—Agricultural Experiments.

	Number.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		C (2)—Agricultural Experiments (*Charged*).	Rs.	Rs.	Rs.	Rs.
		(For Chittagong Hill Tracts.)				
C-2—*Pay of establishment.*		Inspectors and clerks ..				
		Servants				
		Demonstrators				
		Temporary establishment ..				
		Total ..				
C-3—*Allowances, honoraria, etc.*		Travelling allowance				
		House-rent and other allowances ..				
		Total ..				
C-4—*Contingencies*		Purchase of books				
		Contingent charges				81
		Total ..				**81**
C-5—*Grants-in-aid, contributions, etc.*		Contributions and grants				
		For rounding				
		Total C (2)—Agricultural Experiments (*Charged*)				**81**
		TOTAL C—AGRICULTURAL EXPERIMENTS				**73,357**
		Voted ..				**73,276**
		Charged				***81***

III.—Detailed Account No. 40D—Agricultural Education and Research.

Number.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	D.—AGRICULTURAL EDUCATION AND RESEARCH.				
	D(*a*)—Agricultural Schools.				
	D-1—Pay of officers ..				3,225
	D-2—Pay of establishment				3,045
	D-3—Allowances, honoraria, etc.				197
	D-4—Other contingencies				5,994
	For rounding (Voted)				
	Total D—Agricultural Schools (Voted) ..				**12,461**

		Rs.	Rs.	Rs.	Rs.
	D. (*b*)—Expenses out of the grant from the Imperial Council of Agricultural Research.				
D-1—Pay of officers	Pay of officers				6,384
	Total ..				**6,384**
D-2—Pay of establishment.	Temporary establishment				31,466
	Total ..				**31,466**
D-3—Allowances, honoraria, etc.	Travelling allowance (voted)				8,675
	House-rent and other allowances ..				258
	Total ..				**8,933**
D-4—Contingencies	Purchase of books				656
	Other contingent charges				8,863
	Total ..				**9,519**
	Add—Amount on account of Rice Research Scheme transferred from "Agricultural Experiments"				11,738
	Add—Amount on account of Rice Research Scheme transferred from—"Other Supervising Staff"				784
	Add—Amount on account of Rice Research Scheme transferred from—"Experimental Farms"				1,307
	For rounding (Voted)				..
	Total D (*b*)—Expenses out of the grant from the Imperial Council of Agricultural Research (Voted)				**70,131**
	TOTAL D—AGRICULTURAL EDUCATION AND RESEARCH (Voted) ..				**82,592**

III.—Detailed Account No. 40E—Botanical and Public Gardens.

	Number.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		E—BOTANICAL AND PUBLIC GARDENS.				
		(a) Royal Botanical and other Public Gardens.				
E-1—Pay of officers		Superintendents, Curators and Assistant Curators—				
		Voted—4(680 and less) ..				29,770
		Charged—1(1,050) ..				*8,299*
		Superintendent and Assistant Superintendents of the Zoological Garden (400 and less) ..				9,249
		Total ..				**47,318**
E-2—Pay of establishment.		Garden staff (170 and less) ..				13,405
		Clerks and Sub-Assistant Surgeons (125 and less)				11,861
		Servants (62 and less)				6,047
		Temporary establishment				..
		Total ..				**31,313**
E-3—Allowances, honoraria, etc.		Travelling allowance—				
		Voted ..				418
		Charged ..				*82*
		House-rent and other allowances—				
		Voted ..				2,088
		Charged ..				..
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..				400
		Total ..				**2,888**
		Carried over ..				81,619

III.—Detailed Accounts Nos. 40E—Botanical and Public Gardens and 40F—Public Exhibitions and Fairs.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	E—BOTANICAL AND PUBLIC GARDENS.	Rs.	Rs.	Rs.	Rs.
	Brought forward				81,619
E-4—Contract contingencies.	Contract contingencies				59,892
E-5—Other contingencies.	Purchase of seeds, implements, etc. ..				5,400
	Customs duty on imported stores ..				239
	Purchase of books, etc.				995
	Rents, rates and taxes				168
	Other non-contract charges				5,552
	Total ..				**12,354**
E-6—Grants-in-aid, contribution, etc.	Contribution and grants to Zoological Garden and Agri-Horticultural Society and Darjeeling Municipality				23,240
	Total (*a*) Royal Botanical and other Public Gardens				**1,77,105**
	Voted ..				**1,68,324**
	Charged ..				*8,781*
	(*b*) Birch Hill and Lebong Parks.				
	E-2—Pay of establishment—Establishment charges				630
	E-5—Other contingencies				2,000
	(*b*) Total ..				**2,630**
	(*c*) Pabna Garden.				
	E-5—Other contingencies				200
	For rounding—				
	Voted ..				..
	Charged ..				..
	TOTAL E—BOTANICAL AND PUBLIC GARDENS				**1,79,935**
	Voted ..				**1,71,154**
	Charged ..				*8,781*
	F—PUBLIC EXHIBITIONS AND FAIRS.				
F-7—Grants-in-aid, contributions, etc.	Contributions and grants and other charges (Voted)				2,182
	For rounding ..				..
	Total ..				**2,182**
	For Chittagong Hill Tracts.				
	(Charged.)				
F-7—Grants-in-aid, contributions, etc.	Contributions and grants (*Charged*) ..				*200*
	For rounding ..				..
	TOTAL F—PUBLIC EXHIBITIONS AND FAIRS				**2,382**
	Voted ..				**2,182**
	Charged ..				*200*

III.—Detailed Account No. 40G.—Special rural uplift schemes.

	Number.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		G—SPECIAL RURAL UPLIFT SCHEMES.				
G-2—Pay of establishment.		Temporary establishment				7,491
		Total				**7,491**
G-3—Allowances honoraria, etc.		Travelling allowance .. { Voted .. / *Charged* ..				4,660 ..
		Total				**4,660**
		For rounding (Voted) ..				..
		TOTAL(G)—SPECIAL RURAL UPLIFT SCHEMES (Voted)				**12,151**

III—Detailed Account No. 40H—Other Charges.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	H—OTHER CHARGES.				
	H (*a*)—Divisional seed stores.				
H-2—Pay of establishment.	Clerks				
	Servants				
	Temporary establishment				
	Total ..				
H-3—Allowances, honoraria, etc.	Travelling allowance				
	House-rent and other allowances ..				
	Total ..				
H-4—Contingencies	Purchase of seeds, implements, etc. ..				1,734
	Purchase of books				..
	Rents, rates and taxes				..
	Other contingent charges				2,466
	Total ..				4,200
	For rounding (Voted)				
	Total H (*a*)—Divisional seed stores (voted)				4,200
	H (*b*)—Miscellaneous jute restriction propaganda.				
H-2—Pay of establishment.	Pay of establishment				14,929
H-3—Allowances, honoraria, etc.	Travelling allowance				6,626
H-4—Contingencies	Other contingent charges				27,649
	For rounding (Voted)				
	Total H (*b*)—Miscellaneous jute restriction propaganda (Voted)				49,204
	TOTAL H—OTHER CHARGES (VOTED)				53,404

III.—Detailed Accounts Nos. 40, I, J and K.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
I.—WORKS.					
1—Original works					9,825
2—Repairs—					
epair of the river bank revetment at the Royal Botanic Garden, Sibpur					2,345
Other items					..
For rounding					
TOTAL I—WORKS (VOTED) ..					**12,170**
J—CHARGES IN ENGLAND.					
igh Commissioner for India—					
J-1—Leave and deputation salaries	Voted ..				14,470
	Charged				*5,940*
J-2—Overseas pay	Voted ..				..
	Charged				*5,646*
J-3—Stores for India					1,933
J-4—Other charges					93
For rounding	Voted ..				..
	Charged				..
TOTAL J—CHARGES IN ENGLAND ..					**28,082**
	Voted ..				**16,498**
	Charged				*11,586*
K—LOSS OR GAIN BY EXCHANGE.					
(a) Loss or gain by Exchange on sterling expenditure on stores.	Voted ..				
	Charged				
(b) Loss or gain by Exchange on sterling expenditure on stores.	Voted ..				
	Charged				
TOTAL K—LOSS OR GAIN BY EXCHANGE ..					..

GRANT No. 24

Charges on account of Veterinary

Head of Account:—41—Veterinary

Voted Rs. 5,90,000 *Charged Rs. 55,000*

Total Rs. 6,45,000

II—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
ABSTRACT ACCOUNT.					
A—Superintendence.					
A-1—Pay of officers	Voted ..	16,200	15,000	15,380	11,166
	Charged	*16,000*	*1,500*	*6,000*	*18,000*
A-2—Pay of establishment	Voted ..	16,200	15,000	15,008	13,289
	Charged	..	..	..	..
A-3—Allowances, honoraria, etc.	Voted ..	5,560	5,200	5,068	1,760
	Charged	*2,100*	*400*	*1,600*	*2,474*
A-4—Contingencies (Voted)		7,310	7,000	5,950	3,017
A-5—Grants-in-aid, contributions		81,000	81,000	81,000	81,000
For rounding	Voted ..	—270	..	—406	..
	Charged	*—100*	..	*+400*	..
Total A		**1,44,000**	**1,25,100**	**1,30,000**	**1,30,706**
	Voted ..	**1,26,000**	**1,23,200**	**1,22,000**	**1,10,232**
	Charged	*18,000*	*1,900*	*8,000*	*20,474*
B—Veterinary Education and Research.					
B-1—Pay of officers	Voted ..	31,720	34,000	33,000	37,920
	Charged	*19,200*	*19,200*	*19,200*	*8,160*
B-2—Pay of establishment (Voted)		31,280	27,200	29,080	27,176
B-3—Allowances, honoraria, etc.	Voted ..	3,010	3,000	3,392	2,621
	Charged	*1,460*	*2,300*	*2,220*	*1,474*
B-4—Contingencies (Voted)		73,220	53,900	60,065	60,141
For rounding	Voted ..	—230	..	+463	..
	Charged	*40*	..	*+80*	..
Total B		**1,59,700**	**1,39,600**	**1,47,500**	**1,37,692**
	Voted ..	**1,39,000**	**1,18,100**	**1,26,000**	**1,28,053**
	Charged	*20,700*	*21,500*	*21,500*	*9,634*

II.—Abstract Account—*concld.*

	Budget Estimate, 1939 40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937 38.
C—Subordinate Establishment.	Rs.	Rs.	Rs.	Rs.
2—Pay of establishment (Voted)	62,086	59,100	63,887	59,060
3—Allowances, honoraria, etc. (Voted)	15,613	14,600	16,904	14 156
4—Contingencies (Voted)	1,500	900	900	907
For rounding (Voted)	—199	..	+ 309	
Total C	**79,000**	**74,600**	**82,000**	**74,729**
Voted	79 000	74,600	82,000	74,729
D—Hospitals and Dispensaries.				
1—Pay of officers — Voted	14,199	13,580	13 529	12,954
1—Pay of officers — *Charged*	..	..		
2—Pay of establishment — Voted	1,36,176	1,13,600	1,16,384	1,10,185
2—Pay of establishment — *Charged*	*2,750*	*2,600*	*2,700*	*1,960*
3—Allowances, honoraria, etc. — Voted	50,410	18,400	18,761	18,685
3—Allowances, honoraria, etc. — *Charged*	*1,870*	*1,700*	*2,208*	*1,586*
4—Contingencies — Voted	42,760	20,120	23,660	19,113
4—Contingencies — *Charged*	*1,580*	*1,400*	*1,270*	*1,643*
5—Grants-in-aid, contributions, etc.	600	300	600	
For rounding — Voted	— 136		+ 67	
For rounding — *Charged*	..	..	— 178	
Total—D	**2,50,200**	**1,71,700**	**1,79,000**	**1,66,127**
Voted	**2,44,000**	**1,66,000**	**1,73,000**	**1,60,938**
Charged	*6,200*	*5,700*	*6,000*	*5 189*
—Breeding Operations				..
—Prizes	1,000	1,000	1,000	994
—Other charges	..	..		
—Works (Voted)	..	..	..	
—Charges in England	..	..	..	
High Commissioner for India.				
1—Leave salaries and deputation pay — Voted	..	..	..	..
1—Leave salaries and deputation pay — *Charged*	..	*11,000*	*11,920*	*13,800*
2—Sterling Overseas pay — Voted	..	..		..
2—Sterling Overseas pay — *Charged*	*9,600*	*6,300*	*6,400*	*6,840*
3—Stores for India — Voted	720	700	720	702
3—Stores for India — *Charged*	..	..		
4—Other charges (Voted)	..	..		
For rounding — Voted	— 20	..	+ 280	
For rounding — *Charged*	*+ 40*	..	*+ 180*	
Total I	**10,700**	**18,000**	**19,500**	**21,402**
Voted	**700**	**700**	**1,000**	**762**
Charged	*10,000*	*17,300*	*18,500*	*20 640*
ss or gain by exchange — Voted	..	..		—4
ss or gain by exchange — *Charged*	..	..		*—107*
For rounding — Voted	+ 300	..	..	
For rounding — *Charged*	*+ 100*	..	..	
Total Grant No. 24	**6,45,000**	**5,30,000**	**5,59,000**	**5,31,539**
Voted	**5,90,000**	**4,83,600**	**5,05,000**	**4,75,709**
Charged	*55,000*	*46,400*	*54,000*	*55,830*

III—Detailed Account No. 41A.—Superintendence.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38.
				Rs.	Rs.	Rs.	Rs.
			A—Superintendence.				
A-1—Pay of officers	5	5	Superintendent, Director and Assistant Directors. Voted .. 4 (570 and less)	16,200	15,000	15,380	11,166
			Charged 1 (1,500)	*16,000*	*1,500*	*6,000*	*18,000*
			Total ..	32,200	16,500	21,380	29,166
A-2—Pay of establishment.	18	18	Clerks (200 and less) ..	14,000	11,500	13,040	11,648
	11	11	Servants (22 and less) ..	2,000	1,500	1,768	1,320
			Temporary establishment ..	200	2,000	200	321
			Total ..	16,200	15,000	15,008	13,289
A-3—Allowances, honoraria, etc.			Travelling allowance .. .. Voted ..	5,300	5,000	4,840	1,713
			Charged	*1,500*	*400*	*1,200*	*1,593*
			House-rent and other allowances Voted ..	200	200	228	47
			Charged	*600*	..	*400*	*30*
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..	871
			Total ..	7,600	5,600	6,668	4,234
A-4—Contingencies			Purchase of books	850	500	850	246
			Rents, rates and taxes	3,010	1,200	440	..
			Other contingent charges	3,450	5,300	4,660	2,771
			Total ..	7,310	7,000	5,950	3,017
A-5—Grants in-aid, contributions, etc.			Grant to C. S. P. C. A.	81,600	81,000	81,000	81,000
			Total ..	1,44,370	1,25,100	1,30,006	1,30,706
			For rounding Voted ..	−270	..	−406	
			Charged	*−100*	..	*+400*	
			Total A—Superintendence ..	**1,44,000**	**1,25,100**	**1,30,000**	**1,30,706**
			Voted ..	**1,26,000**	**1,23,200**	**1,22,000**	**1,10,232**
			Charged	*18,000*	*1,900*	*8,000*	*20,474*

DETAILED ACCOUNT NO. 41B—VETERINARY EDUCATION AND RESEARCH.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			B—Veterinary Education and Research.				
B-1—Pay of officers	8	8	Principal and other teaching staff. Voted .. (750 and less)	31,720	34,000	33,000	37,920
			Charged (1,250—1,500 and special pay 100).	*19,200*	*19,200*	*19,200*	*8,160*
			Total .	50,920	53,200	52,200	46,080
B 2—Pay of establishment.	13	13	Technical staff (80 and less)	10,880	7,600	7,500	6,443
	12	12	Clerks (200 and less)	12,250	11,400	13,380	12,605
	18	18	Servants (19 and less) ..	3,950	4,000	4,000	3,974
	9	9	Constables	4,200	4,200	4,200	4,154
			Total .. .	31,280	27,200	29,080	27,176
B 3—Allowances, honoraria, etc.			Travelling allowances Voted ..	670	1,000	1,300	939
			Charged	*960*	*1,500*	*1,470*	*724*
			House-rent and other allowances Voted	2,340	2,000	2,092	1,882
			Charged	*500*	*800*	*750*	*750*
			Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..				
			Total ..	4,470	5,300	5,612	4,295
B 4—Contingencies.			Medical and surgical requisites .. .	5,000	4,000	5,300	4,903
			Purchase and keep of cattle	6,200	6,000	9,777	5,883
			Stipends and prizes . ..	15,640	1,400	1,400	1,346
			Custom's duty on imported stores ..	200	200	200	.
			Purchase of books, etc. . ..	600	600	600	590
			Rents, rates and taxes . ..	9,580	9,500	9,576	9,575
			Other contingent charges . ..	36,000	32,200	33,212	37,844
			Total	73,220	53,900	60,065	60,141
			For rounding .. Voted ..	230	..	+463	..
			Charged	*10*	..	*+80*	..
			Total B—Veterinary Education and Research	1,59,700	1,39,600	1,47,500	1,37,692
			Voted .	1,38,000	1,18,100	1,26,000	1,28,058
			Charged	*20,700*	*21,500*	*21,500*	*9,634*

III—Detailed Account No. 41C—Subordinate Establishment.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs	Rs.	Rs.	Rs.
			C—Subordinate Establishment.				
			(i) Glanders and College Staff.				
C-2—*Pay of establishment*	10	10	Veterinary and Court Inspectors for College (225 and less) ..	22,800	22,800	19,490	21,444
	4	4	Veterinary Assistants, and Junior Hospital Surgeons for College (100 and less)	1,800	1,600	3,360	1,318
			Veterinary Assistants (Leave Reserve) ..				
			Total .	24,600	24,400	22,850	22,762
C-3—*Allowances, honoraria, etc.*			Travelling allowance	200	120	200	144
			House-rent and other allowances ..	480	480	480	480
			Total ..	680	600	680	624
			For rounding (Voted) ..	−280	..	+470	.
			Total (i)—Glanders and College Staff ..	25,000	25,000	24,000	23,386
	Number. 1938-39.	Number. 1939-40.					
			(ii) Other Establishment.				
C-2—*Pay of establishment.*	8	8	Veterinary Inspectors (225 and less)	17,200	17,200	18,453	19,830
	24	24	Veterinary Assistants and Junior Hospital Surgeons (90 and less)	15,310	13,100	18,000	12,834
	20	20	Servants (16 and less) ..	3,300	2,900	3,108	2,764
			Temporary Establishment ..	1,676	1,500	1,476	1,476
			Total ..	37,486	34,700	41,037	36,904
C-3—*Allowances, honoraria, etc.*			Travelling allowance	11,633	11,000	12,440	10,486
			House-rent and other allowances ..	3,300	3,000	3,784	3,046
			Total ..	14,933	14,000	16,224	13,532
C-4—*Contingencies*			Purchase of books	..	..	..	..
			Rents, rates and taxes	700	700	700	628
			Other contingent charges	800	200	200	279
			Total ..	1,500	900	900	907
			For rounding (Voted) ..	+81	..	−161	.
			Total (ii)—Other Establishment (Voted) ..	54,000	49,600	58,000	51,343
			Total C—Subordinate Establishment (Voted)	**79,000**	**74,600**	**82,000**	**74,729**

III—Detailed Account No. 41D—Hospitals and Dispensaries.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			D—Hospitals and Dispensaries.				
			(*a*) Hospitals and Dispensaries				
D-1—*Pay of officers*	1	1	Superintendent, Veterinary Vaccine Section (Voted) (575 and special pay at Rs. 100 per month)	8,700	8,400	8,350	8,075
			Total	8,700	8,400	8,350	8,075
D-2—*Pay of establishment*	125	125	Veterinary Inspectors and Assistants (110 and less)	1,15,890	1,10,100	1,12,270	1,07,193
	1	1	Clerk, etc	760	500	735	546
		1	Compounder	240			
	7	7	Servants 1 (15), 1 (14), 2 (13)	13,830	1,200	1,223	1,000
			Temporary establishment	4,700	1,000	1,400	690
			Total	1,35,420	1,12,800	1,15,628	1,09,429
D-3—*Allowances, honoraria, etc.*			Travelling allowances	32,652	1,700	1,700	2,164
			House-rent and other allowances	15,028	14,000	14,932	13,813
			Total	47,680	15,700	16,632	15,977
D-4—*Contingencies*			Medical and surgical requisites and other charges	25,760	15,000	17,290	14,616
			Purchase of books				
			Other contingent charges	16,880	5,000	6,250	4,378
			Total	12,640	20,000	23,540	18,994
D-5—*Grants-in-aid, contributions, etc.*			Grants-in-aid, etc	600	300	600	
			For rounding (Voted)	40		150	
			Total (*a*)—Hospitals and Dispensaries (Voted)	**2,35,000**	**1,57,200**	**1,64,000**	**1,52,475**
			(*b*) Expenses out of the grant from the Imperial Council of Agricultural Research.				
D-1—Pay of officers				5,490	5,180	5,178	4,879
D-2—Pay of establishment				756	800	756	756
D-3—Allowances, honoraria, etc.				2,730	2,700	2,729	2,709
D-4—Contingencies				120	120	120	119
			For rounding	96		217	
			Total (b) (Voted)	**9,000**	**8,800**	**9,000**	**8,463**
			Total D—Hospitals and Dispensaries (Voted)	**2,44,000**	**1,66,000**	**1,73,000**	**1,60,938**

III— Detailed Account No. 41D—Hospitals and Dispensaries—*concld.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(c) *For Chittagong Hill Tracts.*				
			(*Charged.*)				
D-2—Pay of establishment.	3	3	Veterinary Inspector and Assistants (90 and less).	*2,200*	*2,100*	*2,200*	*1,605*
	3	3	Servants (17)	*550*	*500*	*500*	*355*
			Total ..	*2,750*	*2,600*	*2,700*	*1,960*
D-3—Allowances, honoraria, etc.			Travelling allowance	*1,520*	*1,300*	*1,580*	*1,323*
			House-rent and other allowances ..	*350*	*400*	*628*	*263*
			Total ..	*1,870*	*1,700*	*2,208*	*1,586*
D-4—Contingencies			Medical and surgical requisites ..	*1,080*	*1,000*	*1,000*	*1,101*
			Purchase of books	..	..	..	..
			Other contingent charges	*500*	*400*	*270*	*542*
			Total ..	*1,580*	*1,400*	*1,270*	*1,643*
			For rounding (*Charged*)	..	..	*—178*	
			Total (D) Hospitals and Dispensaries (*Charged*)	**6,200**	**5,700**	**6,000**	**5,189**
			Total (D) Hospitals and Dispensaries ..	**2,50,200**	**1,71,700**	**1,79,000**	**1,66,127**
			Voted ..	**2,44,000**	**1,66,000**	**1,73,000**	**1,60,938**
			Charged ..	*6,200*	*5,700*	*6,000*	*5,189*

III—Detailed Accounts Nos. 411 and J.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
I—Charges in England.		Rs.	Rs.	Rs.	Rs.
Leave and Deputation salaries	Voted	..	..	..	..
	Charged	..	*11,000*	*11,920*	*13,800*
Sterling Overseas pay	Voted	..	..	..	
	Charged	*9,600*	*6,300*	*6,400*	*6,840*
Stores for India	Voted	720	700	720	762
	Charged	..	.		..
Other charges					
For rounding	Voted	−20		+280	
	Charged	+400	.	+180	
Total I		10,700	18,000	19,500	21,402
	Voted	700	700	1,000	762
	Charged	*10,000*	*17,300*	*18,500*	*20,640*
J—Loss or gain by Exchange.					
Details.					
(a) Loss or gain by Exchange on sterling expenditure on stores.	Voted			..	
	Charged				
(b) Loss or gain by Exchange on English Transactions other than stores.	Voted	..			..
	Charged	..		..	*−107*
Total J	**Voted**				
	Charged	..	..	..	*−111*

GRANT No. 25

Charges on account of Co-operative Credit

(Head of Account:—42—Co-operation)

Voted Rs. 15,33,000 *Charged Rs. 16,000*

Total Rs. 15,49,000

II—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A—Superintendence.					
A-1—Pay of officers	Voted	1,38,100	91,000	1,23,000	79,796
	Charged	*10,900*	*7,000*	*8,980*	
A-2—Pay of establishment		7,76,050	6,50,950	7,51,956	5,92,579
A-3—Allowances, honoraria, etc.	Voted	2,15,268	1,81,450	2,01,332	1,40,669
	Charged	*3,600*	*2,600*	*2,000*	
A-4—Other contingencies		51,192	36,500	44,500	33,075
For rounding	Voted	.	..	+152	
	Charged	.	.	*+20*	.
Total		**11,95,110**	**9,69,500**	**11,32,000**	**8,46,119**
	Voted	**11,80,610**	**9,59,900**	**11,21,000**	**8,46,119**
	Charged	*14,500*	*9,600*	*11,000*	..
For Chittagong Hill Tracts.					
For rounding (*Charged*)		..			
Total Chittagong Hill Tracts		..	..	..	..
Total A—Superintendence	**Voted**	**11,80,610**	**9,59,900**	**11,21,000**	**8,46,119**
	Charged	*14,500*	*9,600*	*11,000*	..
B—Grants-in-aid	**Voted**	**2,24,600**	**2,53,500**	**2,11,100**	**2,10,687**
	Charged	..	..	..	..
B—Grants in-aid (charged) for Chittagong Hill Tracts		..	..	..	..
C—Other charges (Voted)		..	**1,12,000**	**1,30,400**	**1,04,678**
C—Other charges (charged) for Chittagong Hill Tracts		..	*400*	..	.
D—Charges in England		..	..	..	..
E—Loss or gain by exchange		..	..	..	.
For rounding	**Voted**	..	..	**+500**	.
	Charged	..	..	..	..

H.—Abstract Account—*concld.*

Heads.	Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
ABSTRACT ACCOUNT.	Rs	Rs.	Rs.	Rs.
—Other charges (Voted)—				
(1) —Expenses out of the grant from Central Government for economic development and improvement of rural areas—Co-operative Training and Education.				
(1)-1—Pay of officers	2,950			
(1)-2 —Pay of establishment	28,960			
(1)-3 —Allowances, honoraria, etc.	3,300			
(1)-4 —Contingencies	9,190			
For rounding (Voted)	.			
Total C (1)—Voted	44,400			
(2)—Other expenditure—				
(2)-1— Pay of officers	3,000			
(2) 2 —Pay of establishment	22,810			
(2)-3 —Allowances, honoraria, etc.	9,010			
(2)-4 - Contingencies	2,430			
(2) 5—Grants-in-aid, contributions, etc.	39,480			
For rounding (Voted)	+270			
Total C (2) Voted	77,000			
For Chittagong Hill Tracts (Charged).				
C (2)-2 Pay of establishment				
C (2)-3— Allowances, honoraria, etc.				
C (2)-4—Contingencies				
Total C (2)—*Charged*	..			
Total C(2)	77,000			
Voted	77,000			
Charged	.			
Total C	1,21,400			
Voted	1,21,400			
Charged	..			
D—Charges in England	6,120			
For Chittagong Hill Tracts.				
C—Other charges (*Charged*)	*1,268*			
D—Charges in England	..			
E—Loss or gain by exchange	.			
For rounding (Voted)	+270			
For rounding (*Charged*)	*+232*			
TOTAL Grant No. 25.	**15,49,000**	**13,36,000**	**14,74,000**	**11,61,484**
Voted	15,33,000	13,26,000	14,63,000	11,61,484
Charged	*16,000*	*10,000*	*11,000*	..

III.—Detailed Account No. 42A.—Superintendence.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			A—Superintendence—*contd.*				
A-1—Pay of officers	1	1	Registrar (Voted) (1,100—100-2—1,300).	15,600	16,000	15,600	15,600
	20	20	Other gazetted officers { Voted	1,16,000	75,000	97,100	64,196
			Charged	*10,900*	*7,000*	*8,980*	..
			Temporary officers (Voted) ..	..	..	..	.
			Lump provision for deputation of two officers of the Co-operative Department to Denmark and other countries to study the practical working of the Co-operative movement.	..	..	6,000	.
			Leave salaries	6,500	..	4,300	..
			Total ..	1,49,000	98,000	1,31,980	79,796
A-2—Pay of establishment.	395	395	Inspectors and Auditors (400 and less).	5,76,000	4,84,750	5,61,800	4,37,990
	73	73	Clerks (300 and less)	73,500	64,000	67,320	55,596
	461	461	Servants	70,000	61,000	69,496	52,455
			Boat and steam-launch establishment ..	1,990	3,200	3,800	3,585
			Temporary establishment	54,560	38,000	47,000	42,988
			Leave salaries	..	..	2,540	..
			Deduct—Emergency deduction from pay ..	..	..	..	35
			Total ..	7,76,050	6,50,950	7,51,956	5,02,579
A-3—Allowances, honoraria, etc.			Travelling allowance { Voted ..	2,14,200	1,80,000	1,99,832	1,39,406
			Charged	*3,600*	*2,600*	*2,000*	..
			Hill allowance	..	..	..	..
			House-rent and other allowances ..	1,068	1,450	1,500	1,263
			Total ..	2,18,868	1,84,050	2,03,332	1,40,669
			Carried over ..	11,43,918	9,33,000	10,87,268	8,13,044

III—Detailed Accounts Nos. 42A, B and C—Superintendence.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A—Superintendence—*concld.*				
Brought forward ..	11,43,918	9,33,000	10,87,268	8,13,044
A-4—Contingencies.				
Purchase of books, etc.	400	400	400	399
Rents, rates and taxes	8,400	4,700	7,200	1,840
Other contingent charges	42,392	31,400	36,960	30,836
Total ..	51,192	36,500	44,560	33,075
For rounding .. Voted ..	..	..	+152	..
For rounding .. *Charged*	..		+ 20	..
Total A—Superintendence ..	**11,95,110**	**9,69,500**	**11,32,000**	**8,46,118**
Voted ..	**11,80,610**	**9,59,900**	**11,21,000**	**8,46,118**
Charged ..	*14,500*	*9,600*	*11,000*	..
For Chittagong Hill Tracts ..	..	..	..	..
B—Grants-in-aid.				
Grants to co-operative societies .. .. Voted ..	2,24,600	2,53,500	2,11,100	2,10,687
Grants to co-operative societies .. .. *Charged*	..	..	..	..
Total ..	2,24,600	2,53,500	2,11,100	2,10,687
For Chittagong Hill Tracts ..	..	..	..	..

DETAILED ACCOUNT No. 42 C—OTHER CHARGES.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C—Other charges.				
C(1)—Expenses out of the grant from Central Government for economic development and improvement of rural areas :—Co-operative Training and Education—				
C(1)-1—Pay of officers	2,950	11,800	2,950	
C(1)-2—Pay of establishment ..	28,960	23,900	30,183	
C(1)-3—Allowances, honoraria, etc. ..	3,300	1,000	17,420	
C(1)-4—Contingencies	9,190	8,300	7,404	
For rounding (voted)	..	..	+43	
Total C(1)—Expenses out of the grant from Central Government for economic development and improvement of rural areas (voted).	44,400	45,000	58,000	
C(2)—Other expenditure.				
(i) Expenditure in connection with the schemes for the development of handloom industry—				
C(2)-1—Pay of officers	3,000	2,480	3,000	..
C(2)-2—Pay of establishment ..	17,510	16,200	20,700	16,620
C(2)-3—Allowances, honoraria, etc. ..	7,570	7,030	7,600	4,044
C(2)-4—Contingencies	1,950	1,900	6,400	799
C(2)-5—Grants-in-aid, contribution, etc.	36,700	34,990	25,000	83,215
For rounding (voted) ..	+270	..	+300	..
Total (i)—Expenditure in connection with the schemes for the development of handloom industry (voted).	67,000	62,600	63,000	1,04,678

DETAILED ACCOUNT NO. 42 C—OTHER CHARGES.—*concld.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
C—Other charges.				
(*ii*) Expenses out of the Government of India's grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers—				
C(2)-1—Pay of officers	..			
C(2)-2—Pay of establishment ..	5,300	2,200	4,862	
C(2)-3—Allowances, honoraria, etc. ..	1,440	600	1,320	
C(2)-4—Contingencies	480	200	440	
C(2)-5—Grants-in-aid .. .	2,780	2,000	2,776	
For rounding (voted)	..		+2	
Total (*ii*)—Expenses out of the Government of India's grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers (voted).	10,000	5,000	9,400	
TOTAL C(2)—OTHER EXPENDITURE ..	77,000	67,600	72,400	1,04,678
TOTAL C—OTHER CHARGES (voted) ..	1,21,400	1,12,600	1,30,400	1,04,678
C—OTHER CHARGES (*charged*) (for Chittagong Hill Tracts).				
Scheme for the Establishment of a Sale and Credit Society in the Chittagong Hill Tracts.				
Pay of establishment—Temporary Establishment	*720*	*240*		
Allowances, etc.	*548*	*160*		
Total C—Other Charges (*charged*) ..	*1,268*	*400*		

III—Detailed Accounts Nos. 42A, B, C, D and F.—Superintendence.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
D—Charges in England.					
Leave and deputation salaries	Voted	6,120	..	..	
	Charged	..	..	..	
Overseas pay	Voted				
	Charged				
Cost of stores					
Other charges					
For rounding	Voted	..			
	Charged	..			
Total	Voted	6,120	..	..	
	Charged	..	..	..	
E—Loss or gain by exchange.					
(*a*) Loss or gain by exchange on sterling expenditure on stores	Voted				
	Charged				
(*b*) Loss or gain by exchange on English transactions other than stores.	Voted				
	Charged				
Total	Voted				
	Charged				

GRANT No. 26

Industries—Industries

(Head of Account:—43—Industries—Industries)

Voted Rs. 16,18,000 *Charged Rs. 1,000*

Total Rs. 16,19,000

II—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
A—INDUSTRIES.		Rs.	Rs.	Rs.	Rs.
A-1—Pay of officers	Voted	3,31,665	2,24,950	4,52,574	2,21,433
	Charged				*5,153*
A-2—Pay of establishment	Voted	4,39,476	3,57,020	4,05,017	2,99,461
	Charged				
A-3—Allowances, honoraria, etc.	Voted	63,251	49,620	44,958	40,682
	Charged				
A-4—Contract contingencies	Voted	7,600	10,600	10,492	7,739
	Charged				
A-5—Other contingencies	Voted	3,47,764	3,52,610	2,28,792	2,68,364
	Charged				
A-6—Scholarships	Voted	54,500	45,800	45,100	41,714
	Charged				
A-7—Grants-in-aid	Voted	3,31,500	2,58,500	2,58,350	2,32,234
	Charged				*50*
A-8—Miscellaneous	Voted	13,900	13,800	13,600	13,185
	Charged	*1,000*	*1,000*	*1,000*	*761*
A-9—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. (Voted)					
A-10—Expenses out of the grant from Central Government for economic development and improvement of rural areas—					
Establishment of coir spinning and weaving demonstration centres (1st grant scheme)					
For rounding	Voted	+44		−883	
	Charged				
Total A—Industries		**15,90,700**	**13,13,900**	**15,49,000**	**11,30,776**
	Voted	**15,89,700**	**13,12,900**	**15,48,000**	**11,24,812**
	Charged	*1,000*	*1,000*	*1,000*	*5,964*

II—Abstract Account No. 43A.—Industries—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs	Rs.	Rs.	Rs.
B—CINCHONA PLANTATIONS.					
B-1—Pay of officers	Voted ..	..	..	..	29,864
	Charged ..	..	..	..	*21,481*
B-2—Pay of establishment	Voted ..	..	..	..	22,877
	Charged ..	..	..	..	.
B-3—Allowances, honoraria, etc.	Voted ..	..	..	.	4,884
	Charged ..	..	..	..	*6,507*
B-4—Contingencies	Voted ..	..	..	..	3,45,672
	Charged ..	..	..	..	..
B-5—*Add*—Establishment charges payable to other Governments, etc.		..	..	..	..
For rounding	Voted ..	..	..	..	
	Charged ..	..	..	..	.
Total B—Cinchona Plantations ..		..	..	..	**4,31,285**
	Voted ..	..	..	..	**4,03,297**
	Charged ..	..	..	..	*27,988*
C—FISHERIES.					
C-1—Pay of officers	Voted ..	.	6,500	6,300	2,178
	Charged ..	..	..	..	
C-2—Pay of establishment	Voted ..	..	1,044	1,044	348
	Charged ..	..	..	..	
C-3—Allowances, honoraria, etc.	Voted ..	..	1,656	1,656	1,866
	Charged ..	..	..	..	.
C-4—Contingencies	Voted ..	..	800	1,125	757
	Charged ..	..	..	..	..
For rounding ..	Voted ..	..	..	—125	
	Charged ..	..	..	..	..
Total C—Fisheries ..		..	**10,000**	**10,000**	**5,149**
D—Works		**16,791**	..	**2,950**	**19,078**
E—Charges in England	**Voted** ..	**11,613**	**3,100**	**200**	**3,258**
	Charged ..	..	..	..	*15,879*
F—Loss or gain by exchange	**Voted** ..	..	..	..	**—17**
	Charged ..	..	..	..	*—82*
For rounding ..	**Voted** ..	**+296**	..	**—150**	.
	Charged ..	..	..	..	..
Total Grant No. 26 ..		**16,19,000**	**13,27,000**	**15,62,000**	**16,05,326**
	Voted ..	**16,18,000**	**13,26,000**	**15,61,000**	**15,55,577**
	Charged ..	*1,000*	*1,000*	*1,000*	*49,749*

III.—Detailed Account No. 43A—Industries.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES.					
Summary.					
(1) Direction	Voted ..	1,42,000	1,34,900	1,37,000	1,24,585
	Charged	..	..	..	*5,153*
(2) Industrial Education	Voted ..	7,40,800	6,18,400	7,79,000	5,56,707
	Charged	*1,000*	*1,000*	*1,000*	*761*
(3) Industrial development	Voted ..	7,06,900	5,59,600	6,32,000	4,43,540
	Charged	..	..	..	*50*
For rounding ..	Voted ..	..	..	..	..
	Charged	..	..	..	..
Total—Industries		15,90,700	13,13,900	15,48,000	11,30,776
	Voted ..	15,89,700	13,12,900	15,46,000	11,24,812
	Charged	*1,000*	*1,000*	*1,000*	*5,964*

III.—Detailed Account No. 43A—Industries.—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(1) DIRECTION.				
A-1—Pay of officers	4	4	Director and other gazetted officers—				
			Voted 1 (1,500), 1 (700), 1 (1,000), 1 (175),	46,500	42,800	42,300	37,955
			Charged	..	..	..	5,153
			Total ..	46,500	42,800	42,300	43,108
A-2—Pay of establishment.	..		Technical staff	..	..	2,000	
	42	42	Clerks (350 and less)	59,700	59,100	62,500	57,761
	15	15	Servants (19 and less) ..	4,212	3,000	3,100	3,035
	..		Temporary establishment ..	5,000	2,700	1,528	
			Total ..	68,912	64,800	69,128	60,796
A-3—Allowances, honoraria, etc.			Travelling allowances .. Voted ..	8,500	9,000	7,500	6,937
			Charged	..	..	..	
			House-rent and other allowances Voted ..	200	400	392	154
			Charged	..	..	..	..
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..	..
			Total ..	8,700	9,400	7,892	7,091
A-4—Contingencies			Customs duty on imported stores ..	..	..	..	..
			Purchase of books, etc.	1,500	1,500	1,500	1,499
			Rents, rates and taxes	10,400	10,400	10,400	10,349
			Other contingent charges	6,000	6,000	6,000	6,875
			Total ..	17,900	17,900	17,900	18,723
			For rounding Voted ..	−12	..	−220	
			Charged	..	..	..	
			Total—Direction ..	**1,42,000**	**1,34,900**	**1,37,000**	**1,29,718**
			Voted ..	**1,42,000**	**1,34,900**	**1,37,000**	**1,24,565**
			Charged ..	..	..	..	*5,153*

III.—Detailed Account No. 43A—Industries—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			(2) INDUSTRIAL EDUCATION.				
			(a) Inspection.				
			Inspector of Technical Schools and of Industries.				
A-1—Pay of officers	1	1	Inspector 1 (1,250)	10,630	13,100	15,000	15,000
			Total pay of officers ..	10,630	13,100	15,000	15,000
A-2—Pay of establishment.			Clerks	..	..	..	
			Servants	..	..	..	
			Temporary establishment ..	..		..	
			Total ..	..	..	..	
A-3—Allowances, honoraria, etc.			Travelling allowances	1,500	1,500	1,500	1,796
			House-rent and other allowances ..	..	..	..	..
			Total ..	1,500	1,500	1,500	1,796
A-4—Contract contingencies.				..	..	..	..
A-5—Other contingencies.			Purchase of books, etc.	..	..	..	..
			Rents, rates and taxes	..	..	..	..
			Other non-contract charges	..	..	..	..
			Total ..	..	..	..	..
			For rounding ..	+70	..	..	..
			Total—(a) Inspection	**12,200**	**14,600**	**16,500**	**16,796**

III.—Detailed Account No. 43A—Industries—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			INDUSTRIAL EDUCATION— *continued.*				
			(b) Technical and Industrial Schools.				
A-1—Pay of officers	159	177	Principal and other teaching staff (350—900), (350 and less) ..	1,52,185	1,34,400	1,34,620	1,34,341
			Lump provisions for—				
			Reorganisation of the Bengal Tanning Institute	..	..	24,614	
			Extension of the existing cotton-weaving power-driven plant at the Government Weaving Institute, Serampore.	..	..	17,988	
			Establishment of two peripatetic weaving schools in the districts of Bogra and Tippera.	..	..	6,880	
			Extension of Dye House at the Government Weaving Institute, Serampore.	..	..	62,800	
			Establishment of a research section in the Dyeing Department of the Government Weaving Institute, Serampore.	..	..	2,833	
			Reorganisation of the Silk Technological Institute at Berhampore.	61,000	..	61,000	
			Establishment of one model jute-weaving school.	..	..	3,839	
			Installation of a power-driven jute-weaving plant at the Government Weaving Institute, Serampore.	24,500	..	45,200	
			Total ..	2,37,685	1,34,400	3,59,774	1,34,341
A-2—Pay of establishment.	2	4	Pupil teachers (30)	840	4,300	2,940	648
	11	16	Clerks (120 and less)	9,042	8,300	8,000	8,485
	56	65	Servants (17 and less)	8,944	8,100	7,832	6,907
	8		Temporary establishment ..	15,704	6,000	3,024	
			Total ..	34,530	26,700	21,796	16,040
A-3—Allowances, honoraria, etc.			Travelling allowances	6,370	4,600	4,190	4,171
			House-rent and other allowances ..	100	100	100	96
			Total ..	6,470	4,700	4,290	4,267

III.—Detailed Account No. 43A—Industries—*contd.*

			Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
	INDUSTRIAL EDUCATION—*contd.*					
	(b) Technical and Industrial Schools.					
A-4—Contract contingencies.	Contract contingencies	.. ..	7,600	10,600	10,492	7,739
A-5—Other contingencies.	Contributions and grants	.. ..	..	..	..	..
	Contributions to schools for Durbar Day	..	..	..	..	..
	Grants to athletic clubs	.. ..	400	400	400	397
	Prizes		200	200	150	148
	Purchase and repairs of appliances	..	33,416	1,00,900	21,138	48,092
	Customs duty on imported stores	..	..	..	..	382
	Purchase of raw materials	.. ..	4,200	2,100	2,200	..
	Purchase of books, etc.	.. ..	400	400	400	380
	Rents, rates and taxes	.. ..	8,900	8,400	8,660	7,111
	Other contingent charges	.. ..	19,675	13,000	12,065	12,239
		Total ..	67,191	1,25,400	45,013	68,749
A-9—Deduct—Establishment charges recoverable from other Governments, Departments, etc.	Amount recoverable from the Government of India on account of grant for Hand-loom Weaving Industry	.. ..	..	..	..	..
		For rounding ..	+ 24	..	— 365	..
	Total—(b) Technical and Industrial Schools		**3,53,500**	**3,01,800**	**4,41,000**	**2,31,138**
	(c) Rural Reconstruction.					
A-7—Grants-in-aid—						
	Grants for purchase of machinery to Educational Institutions for—					
	Boys		10,000	..	..	..
	Girls		2,000	..	..	..
	Grants for Industrial Schemes of Rural Reconstruction	..	4,000	..	..	..
		Total ..	16,000	..	..	..
	(d) Expenditure in connection with the development of hand-loom industries.					
A-1	Pay of officers		..	..	..	
A-2	Pay of establishment		14,500	14,400	14,500	9,405
A-3	Allowances, honoraria		1,600	1,400	2,200	796
A-5	Contingencies		5,200	5,900	5,700	19,981
A-7	Grants-in-aid, contributions, etc.		..		..	
	For rounding		..	..	..	
	Total (d)—(Voted) ..		**21,300**	**21,700**	**22,400**	**30,182**
	A-8—(e) Scholarships.					
	In Industrial Schools	Voted ..	52,453	44,000	43,560	39,665
		Charged ..	..	..	..	..
	In other Special Schools	Voted ..	2,040	1,800	1,540	2,049
		Charged ..	..	..	..	..
	For rounding ..	Voted ..	+ 7	..	..	..
		Charged ..	..	..	..	..
	Total (e)—Scholarships	**Voted** ..	**54,500**	**45,800**	**45,100**	**41,714**
		Charged ..	..	..	..	..

III.—Detailed Account No. 43A—Industries—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIAL EDUCATION—*concld.*					
A-7—(f) Grants-in-aid.					
Maintenance grants	Voted ..	2,11,400	2,04,400	2,04,400	1,94,743
	Charged ..	..	..	..	
Buildings, furniture and equipment grants	Voted ..	58,000	8,000	8,000	7,951
	Charged ..	..	..	..	..
Other grants	Voted ..	..	..	21,000	21,000
	Charged ..	..	..	..	..
For rounding ..	Voted ..	..	..	..	..
	Charged ..	..	..	..	
Total (f)—Grants-in-aid	**Voted** ..	**2,69,400**	**2,12,400**	**2,33,400**	**2,23,694**
	Charged ..	..	..	..	
A-8—(g) Miscellaneous.					
Examination charges	Voted ..	11,200	11,100	11,200	11,031
	Charged ..	*700*	*1,000*	*700*	*761*
Mining instruction in coal-fields ..	Voted ..	800	800	880	680
	Charged ..	..	..	..	
Other items					
Allowance to medical officers for attending boardings, hostels, etc.		..	1,900	1,500	1,474
Pay of officers		480	..	..	..
Pay of establishment		1,290	..	..	..
Allowances, honoraria, etc.		..	..	..	..
Contingencies		130	..	..	..
For rounding ..	Voted ..	..	..	+20	
	Charged ..	*+300*	..	*+300*	
Total (g)—Miscellaneous ..		**14,900**	**14,800**	**14,600**	**13,948**
	Voted ..	**13,900**	**13,800**	**13,600**	**13,185**
	Charged ..	*1,000*	*1,000*	*1,000*	*761*
A-10. Expenses out of the grant from the Central Government for Economic Development and improvement of rural areas.—Establishment of coir spinning and weaving demonstration centres (1st grant scheme).					
A-1—Pay of officers		..	..	..	
A-2—Pay of establishment		..	6,800	5,200	
A-3—Allowances, honoraria, etc.		..	500	500	
A-4—Contingencies		..	1,000	..	
A-5—Grants-in-aid, contribution, etc.		..	..	1,300	
For rounding		..	..	..	
Total (voted)		..	**8,300**	**7,000**	
Total Industrial Education		**7,41,800**	**6,19,400**	**7,80,000**	**5,57,468**
	Voted ..	**7,40,800**	**6,18,400**	**7,79,000**	**5,56,707**
	Charged ..	*1,000*	*1,000*	*1,000*	*761*

III.—Detailed Account No. 43A.—Industries—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			INDUSTRIAL DEVELOPMENT.	Rs.	Rs.	Rs.	Rs.
			(*Details.*)				
			(a) Industrial Development.				
4-1—*Pay of officers*	1	2	Superintendent (750) and other officer 1 (500).	15,000	10,650	9,000	9,000
			Total pay of officers ..	15,000	10,650	9,000	9,000
4-2—*Pay of establishment.*	8	8	Technical staff 1 (150—400), 3(100—200), 3 (35), 1 (25) ..	18,210	14,200	12,920	11,043
	5	5	Clerks (40—85)	6,160	5,000	5,100	5,062
	10	10	Servants (35 and less)	1,704	1,700	1,700	1,661
			Temporary establishment ..	1,74,508	1,36,420	1,17,826	1,91,134
			Lump provisions for—				
			Scheme for the establishment of Scientific Advisory Council	..	..	5,000	..
			Continuance of the four coir spinning and weaving demonstration parties	..	..	24,720	
			Industrial and Commercial Museum ..	..	..	50,000	.
			Moving exhibitions . ..	..	..	25,000	..
			Scheme for Industrial Survey . ..	..	..	20,000	..
			Increased grant for exhibitions—				
			(*a*) Within Bengal . ..	..	..	5,000	.
			(*b*) Outside Bengal	..	..	6,000	.
			Provincial organisation for the purchase of stores.	18,000	..	18,000	..
			Total pay of establishment ..	2,18,582	1,57,220	2,91,266	1,36,900
4-3—*Allowances, honoraria, etc.*			Travelling allowance	25,409	15,270	11,816	11,715
			House-rent and other allowances ..	806	330	224	233
			Allowances to apprentices ..	..	..	..	
			Total allowance, etc. ..	26,215	15,600	12,040	11,948
4-5—*Other contingencies.*			Stipends	1,000	1,000	1,000	765
			Customs duty on imported stores ..	100	200	100	112
			Expenses of Board of Industries ..	..	..	..	..
			Purchase of apparatus, implements, etc. ..	23,219	25,000	15,004	7,411
			Purchase of raw materials	750	200	200	.
			Freight and packing charges	354	..	100	
			Purchase of books	1,325	1,300	200	137
			Purchase of furniture	4,750	11,000	..	.
			Other contingent charges	1,16,913	78,800	61,496	57,539
			Rents, rates and taxes	18,200	2,430	..	..
			Total contingencies ..	1,66,611	1,19,930	78,100	65,964
4-7—*Grants-in-aid, contributions, etc.*			Grants to exhibitions .. { Voted .. / *Charged*	23,200 / ..	23,200 / ..	750 / ..	650 / 50
			Grants to industrial credit syndicate ..	20,000	20,000	20,000	5,000
			Total grants-in-aid, contribution ..	43,200	43,200	20,750	5,700
			Total ..	4,69,608	3,46,600	4,11,156	2,29,512

III.—Detailed Account No. 43A—Industries—*contd.*

		Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
					Rs.	Rs.	Rs.	Rs.
A-9—Deduct—Establishment charges recoverable from other Governments, Departments, etc.	Recoveries from the Bihar and Orissa Government for the Tanning Institute				..	..	..	
	For rounding				—8	..	—156	
	Total (a)				**4,88,600**	**3,46,600**	**4,11,000**	**2,29,512**
	(b) Industrial Scheme for trained detenues.							
	A-2—Pay of establishment				19,008	10,600	11,000	11,025
	A-3—Allowances, honoraria, etc.				3,946	2,000	2,000	1,111
	A-5—Other contingencies				5,286	2,700	1,400	1,156
	For rounding				—40	..	..	..
	Total (b)				**28,200**	**15,300**	**14,400**	**13,292**
	(c) Expenditure in connection with the Scheme for development of handloom industries.							
	A-7—Grants-in-aid, contributions, etc.				2,400	2,400	2,400	2,400
	(d) Sericulture.							
A-1—Pay of officers	Deputy Director of Sericulture and other gazetted officers (voted) 1 (650), 1 (530), 1 (275)—	3						
				Voted	21,850	24,000	26,500	25,137
				Charged	..	..	..	
				Total	21,850	24,000	26,500	25,137
A-2—Pay of establishment.	Superintendent, Assistant Superintendents and Overseers (250 and less)	81			33,000	33,000	33,600	33,739
	Clerks and teachers (20 to 125)	12			12,620	12,000	12,500	8,884
	Servants (13—17)	17			3,904	3,800	3,743	2,863
	Temporary establishment				7,620	4,200	5,484	
	Total			Voted	57,144	53,000	55,327	45,486
				Charged	..	..	..	
A-3—Allowances, honoraria, etc.	Travelling allowances			Voted	11,000	10,800	10,816	10,305
				Charged	..	..	..	
	House-rent and other allowances				20	20	20	13
	Rewards				..	..	..	
	Total				11,020	10,820	10,836	10,318
A-7—Grants-in-aid, contributions.	Contributions and grants				500	500	500	490
A-5—Contingencies	Stipends			Voted	1,628	800	1,100	655
				Charged	..	..	..	..
	Customs duty on imported stores			Voted	..	..	..	
				Charged	..	..	..	17,865
	Purchase of seeds, implements, etc.			Voted	4,500	6,380	6,386	
				Charged	..	..	..	..
	Rewards			Voted	1,500	1,500	1,500	
				Charged	..	..	..	
	Carried over				7,628	8,680	8,986	18,520
	Carried over				90,514	88,320	93,163	81,431

III.—Detailed Account No. 43A—Industries—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
(d) Sericulture—*concld.*		Rs.	Rs.	Rs.	Rs.
Brought forward		90,514	88,320	93,163	81,431
Contingencies—Brought forward		7,628	8,680	8,986	18,520
Rents, rates and taxes	Voted ..	4,780	4,500	4,760	3,015
	Charged	..	..	..	
Purchase of books ..	Voted ..	100	200	200	99
	Charged	..	..	..	
Petty construction and repairs	Voted ..	6,000	5,800	5,800	7,289
	Charged	..	..	..	..
Other charges ..	Voted ..	48,168	41,400	44,433	45,868
	Charged	..	..	..	..
Total ..		66,676	60,580	61,179	74,791
For rounding	Voted ..	+10	..	−142	..
	Charged	..	..		
Total (d)		**1,57,200**	**1,48,900**	**1,54,200**	**1,56,222**
	Voted ..	**1,57,200**	**1,48,900**	**1,54,200**	**1,56,222**
	Charged	..	..	..	
(e) Expenditure in connection with the development of Sericultural Industries.					
1—Pay of officers	Voted ..	..	..	..	..
	Charged	..	..	..	..
2—Pay of establishment ..	Voted ..	26,800	23,500	26,800	19,809
	Charged	..	..	..	..
3—Allowances, honoraria	Voted ..	3,800	3,700	3,700	3,355
	Charged	..	..	..	..
4-5—Other contingencies ..	Voted ..	18,900	19,200	19,500	19,000
	Charged	..	..	..	..
6-7—Grants-in-aid, contributions, etc. ..	Voted ..	..	..	..	..
	Charged	..	..	..	..
Total (e)—(Voted) ..		**49,500**	**46,400**	**50,000**	**42,164**
Total Industrial Development		**7,06,900**	**5,59,600**	**6,32,000**	**4,43,500**

III—Detailed Account No. 43A—Industries—*contd.*

	Number. 1938-39.	Number. 1939-40.	Details.	Budget Estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			B—Cinchona Plantations.				
B-1—Pay of officers			Quinologist and other gazetted officers (900 and less). Voted ..				29,864
			Quinologist and other gazetted officers (900 and less). *Charged*				21,48
			Total ..				51,34
B-2—Pay of establishment.			Overseers and skilled staff (265 and less).				12,71
			Clerks (225 and less)				8,38
			Servants (15—19)				1,36
			Temporary establishment ..				42
			Total ..				22,87
B-3—Allowances, honoraria, etc.			Travelling allowance .. Voted ..				3,07
			Travelling allowance .. *Charged*				2,64
			House-rent and other allowances Voted ..				1,80
			House-rent and other allowances *Charged*				..
			Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..				..
			Cost of passages under the Bengal Passage Rules, 1927 (*Charged*)				3,86
			Total ..				11,39
B-5—Other contingencies.			Carriage, packing and distribution charges				30,13
			Purchase and feed of horses, etc. ..				4,06
			Purchase of stores, implements, etc. ..				54,94
			Customs duty on imported stores ..				43
			Petty construction and repairs ..				7,42
			Purchase of books				30
			Other contingent charges .. Voted ..				2,48,37
			Other contingent charges .. *Charged*				..
			Total ..				3,46,67
			B-5—Establishment charges payable to other Governments, Departments, etc. (Survey and Settlement work)				..
			For rounding .. Voted ..				..
			For rounding .. *Charged*				..
			Total B—Cinchona Plantations ..				4,31,22
			Voted ..				4,03,29
			Charged				27,93

III.—Detailed Account No. 43A—Industries—*contd.*

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			C.—Fisheries.				
1—*Pay of officers*	1		Director 1 (2,000)		..	..	..
			Fisheries Expert 1 (700) ..		6,500	6,300	2,178
			Total pay of officers ..		6,500	6,300	2,178
2—*Pay of establishment*			Clerks		..	..	..
			Servants		..	..	..
			Temporary establishment ..		1,044	1,044	348
			Total .		1,044	1,044	348
3—*Allowances, honoraria, etc.*			Travelling allowances		1,620	1,620	1,854
			House-rent and other allowances .		36	36	12
			Total .		1,656	1,656	1,866
4—*Contract contingencies.*							
5—*Other contingencies.*			Purchase of books, etc.		..	..	..
			Rents, rates and taxes		..	..	..
			Other contingent charges		800	1,125	757
			Total		800	1,125	757
			For rounding ..		..	−125	.
			Total—(C) Fisheries ..		**10,000**	**10,000**	**5,149**

III—Detailed Account No. 43D—Charges in England.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
E—Charges in England.					
A.—Secretary of State			..	..	
B.—High Commissioner—					
Leave salaries and deputation pay ..	Voted ..	6,280	2,800	..	
	Charged	..	..	..	6,926
Sterling Overseas pay	Voted ..	..	..	..	
	Charged	..	..	..	8,953
Other charges—					
Government Scholarships		3,813	..	.	
Miscellaneous expenditure		1,320	..	..	
Stores for India		200	300	200	3,258
Total E ..		**11,613**	**3,100**	**200**	**19,137**
	Voted ..	**11,613**	**3,100**	**200**	**3,258**
	Charged	..	..	..	*15,879*
F—Loss or gain by Exchange.					
(*a*) Loss or gain by Exchange on sterling expenditure on stores.	Voted ..	..	..	..	
	Charged	..	..	..	
Loss or gain by Exchange on Home transactions other than Stores.	Voted ..	..	..	..	
	Charged	..	..	..	..
Total	Voted ..	..	..	..	
	Charged	..	..	..	..

GRANT No. 27

Industries—Cinchona

(Head of Account—43—Industries—Cinchona)

Voted Rs. 4,54,000 *Charged Rs. 48,000*

Total Rs. 5,02,000

II—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B. Cinchona Plantations	Voted	4,50,400	4,46,300	4,22,000	[Vide page 276.]
	Charged	*28,600*	*27,700*	*15,000*	
D. Works			11,300	11,330	
E.—Charges in England .. .	Voted	3,600	8,400	11,520	
	Charged	*19,240*	*18,300*	*21,640*	
F.—Loss or gain by exchange	Voted	..	..		..
	Charged	..	..		
For rounding	Voted	..	..	+150	..
	Charged	*160*	..	*+360*	..
Total Grant No. 27 ..		**5,02,000**	**5,12,000**	**5,02,000**	
Voted ..		**4,54,000**	**4,66,000**	**4,45,000**	
Charged ..		*48,000*	*46,000*	*57,000*	

III.—Detailed Account.

Number. 1938-39.	Number. 1939-40.	Details.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
		B—Cinchona Plantations.					[*Vide* page 386]
		B-1—Pay of officers.					
10	10	Quinologist and other gazetted officers (1,000 and less)	Voted ..	37,120	36,800	29,000	
			Charged	*25,000*	*25,000*	*31,470*	
		Total		62,120	61,800	60,470	
		A-2 - Pay of establishment.					
10	11	Overseers and skilled staff (200 and less)		14,000	13,300	13,300	
9	9	Clerks (225 and less)		13,024	8,600	8,580	
7	7	Servants (15 - 19)		2,776	1,400	1,400	
		Temporary establishment		2,100	820	2,080	
		Total ..		31,900	24,120	25,360	
		B-3—Allowances, honoraria, etc.					
		Travelling allowance	Voted ..	2,400	2,400	2,350	
			Charged	*1,700*	*2,000*	*2,150*	
		House-rent and other allowances ..	Voted ..	1,700	1,700	1,800	
			Charged	*900*	*700*	..	
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)		..	..	..	
		Cost of passages under the Bengal Passage Rules, 1927 (*Charged*) ..		*1,000*	..	*1,100*	
		Total ..		7,700	6,800	7,400	
		B-4—Contingencies.					
		Carriage, packing and distribution charges		29,000	32,000	30,760	
		Purchase and feed of horses, etc.		5,664	4,500	5,664	
		Purchase of stores, implements, etc.		68,000	60,000	62,770	
		Customs duty on imported stores		1,000	1,500	1,000	
		Petty construction and repairs		8,500	8,540	7,000	
		Purchase of books		300	300	300	
		Other contingent charges		2,64,116	2,73,400	2,55,500	
		Total ..		3,76,580	3,80,540	3,62,994	
		B-7—Grants-in-aid, contribution and grants		700	740	800	
		For rounding ..	Voted ..	..	..	—304	
			Charged	..	..	*+280*	
		Total B—Cinchona Plantations		**4,79,000**	**4,74,000**	**4,57,000**	
			Voted ..	4,50,400	4,46,300	4,22,000	
			Charged ..	*28,600*	*27,700*	*35,000*	

III.—Detailed Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39	Actuals, 1937-38.
		Rs	Rs.	Rs.	Rs.
E—Charges in England.					
(a) Secretary of State for India.					
E-1—Leave salaries and deputation pay ..	Voted	..	..	..	..
	Charged	..	..	.	..
E-2—Sterling overseas pay	Voted	..	..	.	..
	Charged	..	..	.	..
E-3—Stores for India		..	..	..	..
E-4—Other charges		..	.		..
Total ..	Voted ..	..	.		..
	Charged	..	..		..
(b) High Commissioner for India.					
C-1—Leave salaries and deputation pay ..	Voted ..	..	..	7,720	..
	Charged	*8,560*	*7,640*	*7,760*	*6,926*
C-2—Sterling overseas pay	Voted .	..	..	.	..
	Charged	*10,680*	*10,660*	*13,880*	*8,953*
C-3—Stores for India		3,600	8,400	3,800	3,258
C-4—Other charges		..	..	.	..
Total ..	Voted ..	3,600	8,400	11,520	3,258
	Charged	*19,240*	*18,300*	*21,640*	*15,879*
Total—Charges in England ..	**Voted** ..	**3,600**	**8,400**	**11,520**	**3,258**
	Charged	*19,240*	*18,300*	*21,640*	*15,879*

GRANT No. 28

Miscellaneous Departments

(Head of Account:—47—Miscellaneous Departments)

Voted Rs. 4,22,500 *Charged Rs. 4,500*

Total Rs. 4,27,000

II—Abstract Account.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
A—Inspector of Factories.	Rs.	Rs.	Rs.	Rs.
A-1—Pay of officers (Voted)	91,800	83,700	83,700	75,371
A-2—Pay of establishment (Voted)	26,500	28,500	29,580	27,425
A-3—Allowances, honoraria, etc. Voted	34,300	32,800	32,000	30,420
A-3—Allowances, honoraria, etc. *Charged*	*200*	*200*	*300*	*64*
A-4—Contingencies (Voted)	12,118	12,000	11,400	12,305
For rounding (Voted)	+ 282	..	—280	
Total A	**1,65,200**	**1,57,200**	**1,56,700**	**1,45,585**
Voted	1,65,000	1,57,000	1,56,400	1,45,521
Charged	*200*	*200*	*300*	*64*
B—Inspector of Steam Boilers.				
B-1—Pay of officers (Voted)	63,900	64,000	62,000	62,609
B-2—Pay of establishment (Voted)	22,200	21,100	21,344	20,472
B-3—Allowances, honoraria, etc. Voted	29,600	29,500	34,232	33,317
B-3—Allowances, honoraria, etc. *Charged*	*200*	*200*	*260*	*200*
B-4—Contingencies (Voted)	7,800	8,400	7,400	7,783
For rounding Voted	..	..	+ 24	
For rounding *Charged*	..	..	+40	
Total B	**1,23,700**	**1,23,200**	**1,25,300**	**1,24,381**
Voted	1,23,500	1,23,000	1,25,000	1,24,181
Charged	*200*	*200*	*300*	*200*
C—Electric Inspector.				
C-1—Pay of officers Voted		23,900	22,300	21,227
C-1—Pay of officers *Charged*		*20,400*	*19,800*	*19,437*
C-2—Pay of establishment (Voted)		18,100	20,400	19,618
C-3—Allowances, honoraria, etc. Voted		9,700	9,500	10,721
C-3—Allowances, honoraria, etc. *Charged*		*3,600*	*2,000*	*1,646*
C-4—Contingencies (Voted)		9,300	25,200	7,081
For rounding Voted		..	..	..
For rounding *Charged*		..	..	.
Total C		**85,000**	**99,200**	**79,730**
Voted		61,000	77,400	58,647
Charged		*24,000*	*21,800*	*21,083*

ABSTRACT ACCOUNT—*contd.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
-Gazetteer and Statistical memoirs (Voted) ..			..	
E—Provincial Statistics.				
1)—Registration of Births, Deaths and Marriages—				
(*a*)-2—Pay of establishment (Voted) ..	340	300	324	324
(*a*)-3—Allowances, honoraria, etc (Voted)	6,300	6,300	6,320	6,300
(*a*)-4—Contingencies (Voted)	100	200	100	89
(*a*) 5 Grants-in-aid (Voted)		3,000	3,000	..
For rounding (Voted) .. .	—60	.	—44	..
Total E(*a*) (Voted) ..	**6,900**	**9,800**	**9,700**	**6,713**
-Preservation and translation of ancient manuscripts (Voted)	**4,960**	**5,000**	**4,960**	**4,960**
G—Examinations.				
2—Pay of establishment (Voted)	..	.	.	204
3—Allowances, honoraria, etc { Voted .		.		6,189
{ *Charged* .	..	.	..	*2,905*
4 Contingencies (Voted)	..	.	..	983
For rounding .. { Voted ..	..	..	..	..
{ *Charged*	..	..	..	.
Total G ..	..	..	..	**10,281**
Voted ..	..	..	..	7,376
Charged	..	..	.	*2,905*
H—Administration of Indian Partnership Act, 1932.				
1—Pay of officers (Voted)	1,800	1,800	1,800	1,530
2—Pay of establishment (Voted)	3,000	3,000	3,000	2,609
3—Allowances, honoraria, etc. (Voted)	150	100	50	277
4—Contingencies (Voted)	150	100	150	289
For rounding (Voted)	100	..	..	..
Total H (Voted) ..	**5,000**	**5,000**	**5,000**	**4,705**

ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
I—Miscellaneous.					
		Rs	Rs	Rs.	Rs
1. (*a*) *Smoke Nuisances Commission*—					
(*a*) 1. Pay of officers (Voted)		24,200	24,200	25,420	23,44
(*a*) 2. Pay of establishment (Voted)		8,000	6,500	5,600	5,48
(*a*) 3. Allowances, honoraria, etc.	Voted	4,900	4,800	4,380	3,55
	Charged	*1,000*	*800*	*900*	*70*
(*a*) 4. Contingencies (Voted)		2,150	2,200	2,200	2,08
(*a*) 5. Grants-in-aid, contribution, etc. (Voted)				..	
For rounding (Voted)		(50		—200	
Total (a)		**40,200**	**38,500**	**38,300**	**35,27**
	Voted	39,200	37,700	37,400	34,57
	Charged	*1,000*	*800*	*900*	*70*
1. (*b*) Contribution to the Imperial Library (Voted)		16,000	16,200	16,600	16,60
1. (*c*) Miscellaneous		..	.	..	
1. (*d*) Administration of Trade Disputes Act	Voted	2,000	3,000	10,000	
	Charged		*7,000*		
Total I		**58,200**	**64,700**	**64,900**	**51,87**
	Voted	57,200	56,900	64,000	51,17
	Charged	*1,000*	*7,800*	*900*	*70*
J—Charges in England	Voted	60,100	64,300	73,500	76,36
	Charged	*3,200*	*4,800*	*4,800*	*4,80*
K—Loss or gain by exchange	Voted	..	..	..	39
	Charged	..	..	..	*-25*
For rounding	Voted	—220	..	+40	
	Charged	*100*	.	*—100*	
Total Grant No. 28		**4,27,000**	**5,19,000**	**5,44,000**	**5,06,07**
	Voted	4,22,500	4,82,000	5,16,000	4,79,24
	Charged	*4,500*	*37,000*	*28,000*	*29,72*

III.—Detailed Account No. 47A.—Inspector of Factories.

	Number. 1938-39.	Number. 1939-40.		Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			A—Inspector of Factories.				
1—*Pay of officers*	11	11	Inspectors and other gazetted officers— 1 (1,050—100—1,550), 6 (400—900), 1 (600—40—1,000). 3 (300—600). Voted	91,800	83,700	83,700	75,371
			Charged				..
			Leave salaries ..			..	..
			Total A-1	**91,800**	**83,700**	**83,700**	**75,371**
2—*Pay of establishment*	17	20	Clerks, 2 (110—5—160), 2 (120—10—350), 8 (45—3—120), 4 (45—70), 1 (40—100).	23,800	26,000	26,640	24,569
	17	17	Servants (17 and less)	2,700	2,500	2,700	2,402
			Temporary establishment			240	454
			Leave salaries ..				..
			Total A-2	**26,500**	**28,500**	**29,580**	**27,425**
3—*Allowances, honoraria, etc*			Travelling allowance Voted	24,000	22,700	23,000	22,178
			Charged				..
			House-rent and other allowances Voted ..	9,000	8,000	9,000	7,589
			Charged	*200*	*200*	*300*	*64*
			Cost of passages under the Bengal Passage Rules, 1927 (Voted).	1,300	2,100		653
			Total A-3 ..	**34,500**	**33,000**	**32,300**	**30,484**
			Voted ..	34,300	32,800	32,000	30,420
			Charged	200	*200*	*300*	*64*
4—*Contingencies*			Purchase of books ..	400	400	400	382
			Rents, rates and taxes ..	5,800	5,800	5,800	5,757
			Other contingent charges ..	5,918	5,800	5,200	6,166
			Total A-4 ..	**12,118**	**12,000**	**11,400**	**12,305**
			For rounding .. Voted ..	+ 282		−280	..
			Charged	..			
			Total A—Inspector of Factories ..	**1,65,200**	**1,57,200**	**1,56,700**	**1,45,585**
			Voted	**1,65,000**	1,57,000	1,56,400	1,45,521
			Charged	*200*	*200*	*300*	*64*

III.—Detailed Accounts Nos. 47B and C—Inspector of Steam Boilers, etc.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			B—Inspector of Steam Boilers.	Rs.	Rs.	Rs.	Rs.
B 1—Pay of officers	8	9	Inspectors and Engineers (Rs. 1,550 and less) (Voted)	63,900	64,000	62,000	62,606
B 2—Pay of establishment.	33	34	Permanent Establishment (Voted) (Rs. 210 and less) ..	22,200	21,100	21,104	20,407
			Temporary Establishment (Voted)	..	..	240	6
			Total B-2 ..	**22,200**	**21,100**	**21,344**	**20,471**
B-3—Allowances, honoraria, etc.			Travelling allowance (Voted) ..	22,500	21,700	22,600	21,07
			House-rent and other allowances. Voted ..	7,100	6,500	6,832	5,63
			House-rent and other allowances. *Charged*	*200*	*200*	*260*	*20*
			Cost of passages under the Bengal Passage Rules (Voted) ..	..	1,300	4,800	6,80
			Total B-3 ..	**29,800**	**29,700**	**34,492**	**33,51**
			Voted ..	29,600	29,500	34,232	33,31
			Charged	*200*	*200*	*260*	*20*
B-4—Contingencies			Purchase of books, etc. (Voted) ..	200	200	200	13
			Other contingent charges (Voted)	7,600	8,200	7,200	7,65
			Total B-4 (Voted) ..	**7,800**	**8,400**	**7,400**	**7,78**
			For rounding .. Voted	..	..	+24	..
			For rounding .. *Charged*	..	..	*+40*	..
			Total B—Inspector of Steam Boilers	**1,23,700**	**1,23,200**	**1,25,300**	**1,24,38**
			Voted ..	1,23,500	1,23,000	1,25,000	1,24,18
			Charged	*200*	*200*	*300*	*20*
			C—Electric Inspector.				
C-1—Pay of officers	1		Electrical Adviser and Chief Electric Inspector. Voted ..		..	..	..
			Electrical Adviser and Chief Electric Inspector. *Charged*		*20,400*	*19,800*	*19,43*
	5		Electric Inspectors Voted ..		23,900	22,300	21,22
			Electric Inspectors *Charged*		..	..	..
			Total C-1		**44,300**	**42,100**	**40,66**
			Voted ..		23,900	22,300	21,22
			Charged		*20,400*	*19,800*	*19,43*
C-2—Pay of establishment.	3		Assistant Electric Inspectors and Laboratory Assistant (Voted)		5,200	7,800	7,61
	18		Clerks, draftsmen and peons (120 and less) (Voted) ..		10,600	10,300	10,11
			Temporary establishment (Voted)		2,300	2,000	1,88
			Leave Salary (Voted)		..	300	..
			Total C-2 ..		**18,100**	**20,400**	**19,61**
			Carried over Voted ..		42,000	42,700	40,84
			Carried over *Charged*		*20,400*	*19,800*	*19,43*

III.—Detailed Account No. 47C—Electric Inspector—*concld.*

			Budget Estimate, 1939-40	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs	Rs.	Rs.	Rs.
	C—Electric Inspector—*concluded.*					
	Brought forward	Voted ..		42,000	42,700	40,845
		Charged		*20,400*	*19,800*	*19,437*
—*Allowances, moraria, etc.*	Travelling allowance ..	Voted ..		8,200	8,000	7,440
		Charged		*3,600*	*2,000*	*1,646*
	House-rent and other allowances (Voted)			1,500	1,500	1,494
	Cost of passages under the Bengal Passage Rules, 1927.	Voted ..				1,787
		Charged				..
	Total C-3 ..			**13,300**	**11,500**	**12,367**
		Voted		9,700	9,500	10,721
		Charged		*3,600*	*2,000*	*1,646*
—*Contingencies*	Purchase of books			203	200	248
	Other contingent charges			6,200	6,000	6,200
	Cost of stores			2,900	3,000	633
	Customs duty on imported stores ..			..	..	..
	Lump provision			.	16,000	..
	Total C-4 (Voted)			**9,300**	**25,200**	**7,081**
	For rounding ..	Voted ..		..	..	..
		Charged		..		..
	Total C—Electric Inspector ..			**85,000**	**99,200**	**79,730**
		Voted ..		61,000	77,400	58,647
		Charged		*24,000*	*21,800*	*21,083*

III—Detailed Accounts Nos. 47E and G—Provincial Statistics, etc.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals 1937-38
		Rs.	Rs.	Rs.	Rs.
	E—Provincial Statistics.				
	E(a). Registration of Births, Deaths and Marriages.				
E(a)—Pay of establishment.	Clerks and servants	340	300	324	324
	Temporary establishment	..		..	
	Total E(a)-2 ..	**340**	**300**	**324**	**324**
E(a)-3—Allowances, honoraria, etc	Travelling allowance	.	.	20	
	Allowance to Archbishop . .	6,300	6,300	6,300	6,300
	Total E(a)-3 .	**6,300**	**6,300**	**6,320**	**6,300**
E(a)-4—Contingencies	Contingent charge	200	200	100	89
E(a)-5—Grants-in-aid	Grant to the Statistical Institute .	..	3,000	3,000	
	For rounding	+60	..	−44	
	Total E—Provincial Statistics	**6,900**	**9,800**	**9,700**	**6,713**
	Voted ..	6,900	9,800	9,700	6,713
	Charged	..	..	..	
	G—Examinations.				
G-2—Pay of establishment.	Clerks and servants				204
	Total G-2 ..			..	**204**
G-3—Allowances, honoraria, etc.	Travelling allowance			.	
	House rent and other allowances .				75
	Remuneration to Examiners .. Voted ..				6,113
	Remuneration to Examiners .. *Charged*			.	*2,905*
	Total G-3 ..			..	**9,093**
	Voted ..			.	6,188
	Charged			.	*2,905*
G-4—Contingencies	Other contingent charges			..	984
	For rounding .. . . Voted ..			..	
	For rounding .. . . *Charged*			..	
	Total G—Examinations ..			..	**10,281**
	Voted ..			..	7,376
	Charged			..	*2,905*

III—Detailed Accounts Nos. 47H and I—Administration of Indian Partnership Act, etc.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40	Revised Estimate, 1938-39	Budget Estimate, 1938-39	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			H—Administration of Indian Partnership Act, 1932.				
of officers			Registrar and Assistant Registrar (Voted)	1,800	1,800	1,800	1,530
of establish-			Temporary establishment (Voted)	3,000	3,000	3,000	2,609
vances, s, etc.			Travelling allowance .. .	50	50		234
			House-rent and other allowances .	100	50	50	43
			Total H 3	150	100	50	277
ingencies			Purchase of books				
			Printing, ruling and binding registers			..	
			Other contingent charges ..	150	100	150	289
			Total H-4	150	100	150	289
			For rounding	100	..		
			Total H—Administration of Indian Partnership Act, 1932 (Voted)	5,000	5,000	5,000	4,705
			I—Miscellaneous.				
			Summary				
			(a) Smoke Nuisances Commission { Voted	39,200	37,700	37,400	34,574
			(a) Smoke Nuisances Commission { *Charged*	*1,000*	*800*	*900*	*700*
			(b) Contribution to the Imperial Library .	16,000	16,200	16,600	16,600
			(c) Miscellaneous				
			(d) Administration of the Trade Disputes Act .			..	
			{ Voted .	2,000	3,000	10,000	
			{ *Charged*		*7,000*		
			Total I—Miscellaneous ..	**58,200**	**64,700**	**64,900**	**51,874**
			Voted .	**57,200**	**56,900**	**64,000**	**51,174**
			Charged	*1,000*	*7,800*	*900*	*700*

III.—Detailed Account No. 47 I—Miscellaneous.

	Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
				Rs.	Rs.	Rs.	Rs
			I—Miscellaneous—*contd.*				
			I(*a*)—Smoke Nuisances Commission.				
			Inspectors, 1 (900—50—1,100), 1 (600—25—800), 1 (350—25—750) (Voted).				
(*a*)-1—*Pay of officers*	3	3	Leave salaries	23,200	24,200	24,220	23,440
			Total (*a*)-1	1,000	..	1,200	..
				24,200	**24,200**	**25,420**	**23,440**
(*a*)-2—*Pay of establishment.*	4	4	Clerks, 3 (50—120), 1 (70—100) ..	5,700	5,600	5,600	5,486
	4	4	Servants (15 - 19)	2,300			
			Temporary Establishment ..	..	900	..	..
			Leave salaries	..	..	..	..
			Total (*a*)-2 ..	**8,000**	**6,500**	**5,600**	**5,486**
(*a*)-3—*Allowances, honoraria, etc.*			Travelling allowance	4,600	4,500	4,080	3,330
			House-rent and other allowances { Voted ..	300	300	300	229
			House-rent and other allowances { *Charged*	*1,000*	*800*	*900*	*700*
			Cost of passages under the Bengal Passage Rules, 1927 (Voted) ..	..	..	..	..
			Total (*a*)-3 ..	**5,900**	**5,600**	**5,280**	**4,259**
			{ Voted ..	4,900	4,800	4,380	3,559
			{ *Charged*	*1,000*	*800*	*900*	*700*
(*a*)-4—*Contingencies*			Purchase of books	150	150	150	129
			Rents, rates and taxes	200	200	200	216
			Other contingent charges	1,800	1,850	1,850	1,744
			Total (*a*)-4 ..	**2,150**	**2,200**	**2,200**	**2,089**
(*a*)-5—*Grants-in-aid, contributions, etc.*			Contribution for passages of officers transferred to and from other Governments, departments, etc.	..	..	..	
			For rounding (Voted) ..	−50	..	−200	
			Total (*a*) Smoke Nuisances Commission ..	**40,200**	**38,500**	**38,300**	**35,274**
			Voted ..	39,200	37,700	37,400	34,574
			Charged	*1,000*	*800*	*900*	*700*

III.—Detailed Accounts Nos. 47 I and J—Miscellaneous, etc.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	I—Miscellaneous—*concld.*	Rs.	Rs.	Rs.	Rs.
	I(d)—Administration of the Trade Disputes Act.				
y of officers	Officers (*Charged*)		*6,700*		
	Total ..		**6,700**		
y of Estab-	Temporary Establishment (voted) ..		1,100		
	Total ..		**1,100**		
lowances, a, etc.	Travelling Allowances .. Voted ..		300		
	Charged		*300*		
	House rent and other allowances (voted) ..		..		
	Total I(d)-3 .. Voted ..		300		
	Charged		*300*		
ntingencies	Contingencies		1,600		
	Total I(d)-4 ..		**1,600**		
	For rounding .. Voted ..		..		
	Charged		..		
	Total I(d)—Administration of the Trade Disputes Act	**2,000**	**10,000**	**10,000**	
	Voted ..	2,000	3,000	10,000	
	Charged ..	..	*7,000*	..	
	J—Charges in England.				
	B—High Commissioner for India.				
	Leave salaries and deputation pay. Voted ..	22,560	20,940	27,920	33,490
	Charged	*3,200*	..	..	..
	Overseas pay .. .. Voted ..	37,600	43,320	45,600	42,876
	Charged	..	*4,800*	*4,800*	*4,800*
	Other charges (Voted)		40	.	..
	For rounding .. Voted ..	..	..	−20	..
	Charged	..	..	..	..
	Total J—Charges in England ..	**63,360**	**69,100**	**78,300**	**81,166**
	Voted ..	60,160	64,300	73,500	76,366
	Charged	*3,200*	*4,800*	*4,800*	*4,800*
	Loss or gain by exchange—				
	(*a*) On sterling expenditure on stores .. .. .. Voted ..	..	..	..	..
	Charged	..	..	..	..
	(*b*) On sterling expenditure other than stores .. .. Voted ..	..	..	..	..
	Charged	..	..	..	..

GRANT No. 29

Civil Works

(Head of Account:—50—Civil Works)

Voted Rs. 1,50,78,000 *Charged Rs. 8,50,000*

Total Rs. 1,59,28,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A. Original Works—Buildings	Voted	40,87,000	25,85,600	35,85,000	20,00,332
	Charged	*87,000*	*74,000*	*72,000*	*36,951*
B. Original Works—Communication	Voted	13,86,000	11,39,000	12,81,000	9,82,171
	Charged	*3,000*	..	..	..
Original works—Miscellaneous (Voted)		..	..	..	51
C. Repairs	Voted	41,94,000	43,00,000	42,01,000	41,13,469
	Charged	*4,26,000*	*4,27,000*	*4,31,000*	*1,18,442*
D. Establishment	Voted	14,70,200	14,12,000	13,59,440	14,50,227
	Charged	*3,58,000*	*3,68,000*	*3,26,333*	*3,27,492*
E. Tools and Plant	Voted	1,50,500	88,000	88,000	61,956
	Charged	*5,000*	*5,000*	*5,000*	*3,809*
F.—Grants-in-aid	Voted	40,32,300	30,09,000	31,01,700	23,44,963
	Charged	*15,000*	*4,00,000*	*4,00,000*	*4,00,000*
Grants and subventions to schemes of rural reconstruction under Communications (voted)		4,000	..	..	.
Expenses out of the grant from the Central Government for economic development and improvement of rural areas—Grants-in-aid for improvement of existing village communications (excluding waterways) and Agricultural Institute at Daulatpur—	Voted	.	1,00,000	1,46,800	.
	Charged	.	*5,000*	*3,200*	
Expenses out of the grant received from public bodies for rural reconstruction scheme—Grants-in-aid for improvement of existing village communications (excluding waterways) (voted)		.	15,000	30,000	..
(1) Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas		..	..	..	.
Grants in aid for improvement of existing communications excluding waterways (2nd grant schemes)—					
(i) Government of India grant	Voted	1,20,000	..	..	..
	Charged	..	..	..	..
(ii) Local contributions	Voted	20,000	..	.	..
	Charged	..	..	..	.
	Total	..	..	..	.
(2) Other grants in aid	Voted	..	..	..	..
	Charged	..	..	..	..
G. Suspense	Voted	—2,000	2,500	2,500	..
	Charged	..	..	..	9,106
	Voted	4,19,000	3,47,000	3,55,000	—2,485
D(1) and E(1). *Deduct*—Recoveries	*Charged*	*1,04,000*	*91,000*	*88,000*	1,91,228
	Voted	35,000	22,100	18,400	*43,763*
H. Charges in England	*Charged*	*60,000*	*47,800*	*66,560*	35,379
	Voted	..	..	..	*54,692*
I. Loss or gain by exchange	*Charged*	..	..	..	—189
					—283

III—Detailed Account No. 50A—Original Works—Buildings.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
A—Original Works—Buildings.		Rs.	Rs.	Rs.	Rs.
r rounding	Voted	..		+160	..
	Charged	..		*—93*	..
Total Grant No. 29		**1,50,28,000**	**1,35,62,000**	**1,46,75,000**	**1,29,01,087**
	Voted	**1,50,78,000**	1,23,26,200	1,34,59,000	1,08,06,237
	Charged	*8,50,000*	*12,35,800*	*12,16,000*	*11,94,850*
—Land Revenue	Voted	17,000	15,000	..	18,357
	Charged	..	..	..	..
—Provincial Excise	Voted	38,700	18,000	31,095	6,685
	Charged	..	.	..	..
—Registration	Voted	1,43,922	78,000	1,29,420	25,629
	Charged	..	..		..
—General Administration	Voted	7,13,868	7,69,600	12,06,955	4,48,742
	Charged	*42,575*	*54,400*	*54,331*	*29,218*
—Administration of Justice	Voted	6,15,046	1,52,500	2,56,400	4,30,062
	Charged	..		..	..
)—Jails and Convict Settlements	Voted	4,16,890	1,48,000	3,13,484	5,90,458
	Charged	..	*400*	*360*	*154*
—Police	Voted	8,53,470	1,52,500	2,21,538	1,51,506
	Charged	*7,701*	*1,000*	*910*	*946*
—Ports and Pilotage	Voted	..	..	..	140
	Charged	..	..	..	..
(a)—Education—Anglo-Indian and European	Voted	18,700	3,000	5,000	4,557
	Charged	..	..	..	..
(b)—Education—General	Voted	5,23,974	6,40,000	3,50,511	44,374
	Charged	*18,706*	*16,200*	*14,210*	*4,095*
0—Medical	Voted	3,24,680	1,10,000	4,95,914	50,983
	Charged	*7,007*	*2,000*	*2,280*	*51*
1—Public Health	Voted	..	..	..	244
	Charged	..	..	..	..
2—Agriculture	Voted	3,39,439	2,53,009	3,14,000	1,72,322
	Charged	.	..	..	..
penses out of the grant from the Central Government nd of local contributions received for economic develop-ent and improvement of rural areas (a) Grants-in-aid r establishment of an Agricultural Institute at Daulat-ur—Government of India grant (1st grant—Scheme 6)		..	20,000		..
3—Veterinary	Voted		..		..
	Charged	*12,190*	..	.	..
4—Co-operation	Voted	..	..	..	..
	Charged	.	..	.	..
	Voted	40,05,689	23,59,600	32,54,317	19,44,059
Carried over	*Charged*	*87,179*	*74,000*	*72,091*	*34,464*

III—Detailed Accounts Nos. 50A, B and H.—Original Works—Buildings.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
A—Original Works—Buildings—*concld.*		Rs.	Rs.	Rs.	Rs.
Brought forward	Voted	40,05,689	23,59,600	32,54,317	19,44,059
	Charged	*87,179*	*74,000*	*72,091*	*34,464*
A-15—Industries	Voted	39,567	32,000	15,500	12,737
	Charged	..	..	..	..
A-16—Civil Works	Voted	56,683	1,82,000	2,32,000	41,991
	Charged	..	..	..	*2,487*
A-17—Stationery and Printing	Voted	1,000	1,000	1,000	185
	Charged	..	..	..	
A-18—Miscellaneous Departments	Voted	17,880	11,000	11,500	1,360
	Charged	..	..	..	..
For rounding	Voted	+ 181	..	+683	.
	Charged	*—179*	..	*—91*	.
Total A—Original Works—Buildings	**Voted**	**41,21,000**	**25,85,600**	**35,85,000**	**20,00,332**
	Charged	*87,000*	*74,000*	*72,000*	*36,951*
Deduct—Lump Cut	**Voted**	**34,000**	..	..	.
	Charged	..	..	..	..
Net total A—Original Works—Buildings	**Voted**	**40,87,000**	**25,85,600**	**35,85,000**	**20,00,332**
	Charged	*87,000*	*74,000*	*72,000*	*36,951*
Voted.					
New works / Approved in course of construction / Minor works		40,87,000	25,85,600	35,85,000	20,00,332
Charged.					
New works / Approved in course of construction / Minor works		*87,000*	*74,000*	*72,000*	*36,951*
Original Works—Miscellaneous (voted)			..	..	51
B—Original Works—Communications.					
Voted.					
New works / Approved in course of construction / Minor works		14,00,000	11,39,000	12,81,000	9,82,171
Charged.					
New works / Approved in course of construction / Minor works		*3,000*	..	..	..
Deduct—Lump Cut		14,000	..	..	..
Total Communications	**Voted**	**13,86,000**	**11,39,000**	**12,81,000**	**9,82,171**
	Charged	*3,000*	..	..	..
B—Total Original Works	**Voted**	**54,73,000**	**37,24,600**	**48,66,000**	**29,82,554**
	Charged	*90,000*	*74,000*	*72,000*	*36,951*

III—Detailed Accounts Nos. 50A, B and H.—Original Works—Buildings.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
G—Suspense.					
1. Stock—					
(i) Charges		..	..	..	..
(ii) *Deduct*—Issues to works and other credits .. .		..	..	..	..
2 London Stores—					
(i) Charges		..	..	..	..
(a) Charges in England		..	..	..	..
(b) Indian Charges		..	..	..	..
(ii) *Deduct*—Credits by transfer to works or stock .		..	..	..	..
3 Other Suspense Account—					
(i) Charges		..	..	..	..
(ii) *Deduct*—Recoveries		..	..	..	..
Total G—Suspense	**Voted** ..	**—2,000**	**2,500**	**2,500**	**9,106**
	Charged	.	..	..	*—2,485*
H—Charges in England.					
Leave and Deputation salaries	Voted ..	15,300	1,600	8,000	16,505
	Charged	*45,700*	*36,000*	*53,200*	*40,852*
Overseas pay	Voted ..	19,100	19,800	10,400	18,529
	Charged	*14,300*	*11,400*	*13,360*	*13,840*
Cost of stores	Voted ..	..	..	..	..
	Charged	..	..	..	..
Miscellaneous	Voted ..	600	700	..	345
	Charged	..	*400*	..	..
For rounding	Voted ..	..	.	..	..
	Charged	..	..	..	..
Total H—Charges in England ..		**95,000**	**69,900**	**84,960**	**90,071**
	Voted ..	35,000	22,100	18,400	35,379
	Charged	*60,000*	*47,800*	*66,560*	*54,692*

GRANT No. 30

Famine Relief

(Head of Account:—54—Famine Relief)

Voted Rs. 2,00,000 *Charged Rs. 1,93,000*

Total Rs. 3,93,000

II—Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A.—Famine Relief—				
Salaries and Establishment	2,000	2,000	2,000	765
Relief works	..	..	..	..
Relief to people employed otherwise than on famine relief works	..	..	..	..
Gratuitous Relief .. .. .. **Voted** ..	20,000	5,00,000	20,000	5,304
Charged	*2,000*	*2,000*	..	..
Miscellaneous	1,78,000	2,96,000	1,78,000	..
B.—Transfer to Famine Relief Fund (*Charged*)	*1,91,000*	*10,00,000*	..	..
Total Grant No. 30	3,93,000	18,02,000	2,00,000	6,069
Voted ..	2,00,000	8,00,000	2,00,000	6,069
Charged ..	*1,93,000*	*10,02,000*	..	..

III.—Detailed Account No. 54A—Salaries and Establishment.

	Number. 1938-39.	Number. 1939-40.					
A-1—Pay of officers			Pay and allowances of special relief officers				19
A-2—Pay of establishment.			Clerks and other superior establishment				
			Inferior establishments ..				
A-3—Allowances, honoraria, etc.			Travelling allowance ..				746
A-4—Contingencies			Contingencies				
			Total Salaries and Establishment	2,000	2,000	2,000	765
			Voted ..			2,000	765
			Charged ..			..	

III.—Detailed Account No. 54B—Relief Works.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
B-1—Communications	Wages of Labour	..	..	..	..
	Other expenditure	..	..	..	..
B-2—Irrigation Works.	Wages of Labour	..	..	..	..
	Other expenditure	..	..	..	..
B-3—Other Works ..	Wages of Labour	..	..	..	..
	Other expenditure	..	..	..	..
	Total Relief Works .	..	..	..	..
	Voted ..	..	..	..	..
	Charged ..	..	..	..	..

III.—Detailed Account No. 54C—Gratuitous Relief.

Gratuitous Relief.				
C-1—In Government Institutions				
C-2—In other ways				
C-3—At the houses of the people				
Total Gratuitous Relief ..	22,000	5,02,000	20,000	5,364
Voted ..	20,000	5,00,000	20,000	5,36
Charged ..	*2,000*	*2,000*	..	..

GRANT No. 31

Superannuation Allowances and Pensions

(Head of Account:—55—Superannuation Allowances and Pensions)

Voted Rs. 73,50,000 *Charged Rs. 27,31,000*

Total Rs. 1,00,81,000

II—Abstract Account.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
A. Superannuation and retired allowances—					
(a) *Add*—Payments to Central Government on account of pensions payable to officers appointed by the Secretary of State and recoverable from the Province (*Charged*)		*4,28,000*	*4,20,000*	..	*3,67,878*
(b) Pensions of pilotage establishment—					
(i) Pensions of pilots	Voted ..	..	..	..	..
	Charged	*5,000*	*5,000*	*5,000*	*4,700*
(ii) Pensions of non-pilots ..	Voted ..	600	700	1,000	1,012
	Charged	..	..	..	..
(c) Other pensions	Voted ..	67,50,000	65,00,000	63,50,000	62,17,048
	Charged	*16,000*	*14,000*	*8,000*	*16,713*
Total ..		71,99,600	69,39,700	63,64,000	66,07,351
B. Equated payments of commuted value of pensions transferred from capital (outside the revenue account)—					
(a) Capital	Voted ..	2,40,000	2,32,000	2,32,000	2,24,756
	Charged	*17,000*	*16,000*	*16,000*	*15,427*
(b) Interest (*Charged*)		*1,27,000*	*1,36,000*	*1,36,000*	*1,44,074*
C. Compassionate allowance—					
(a) *Add*—Payments to Central Government on account of pensions payable to officers appointed by the Secretary of State and recoverable from the Province (*Charged*)		*3,000*	..	..	..
(b) Compassionate allowance (ordinary)	Voted ..	48,000	48,000	48,000	44,580
	Charged	*5,000*	*6,000*	*9,000*	*7,959*

II—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
D. Covenanted Civil Service pensions (*Charged*)		..	..	..	..
E. Donations to Provident Fund	Voted	..	.	44,000	42,834
	Charged	.		*8,000*	..
(i) *Add*—Payments to Central Government on account of donations to Provident Funds in respect of officers appointed by the Secretary of State (*Charged*)		*7,000*	*14,000*	..	..
(ii) Donations to Provident Funds in respect of other officers (Voted)		51,000	51,000	..	..
F. Gratuities—					
(a) *Add*—Payments to Central Goverment on account of pensions payable to officers appointed by the Secretary of State and recoverable from the Province (*Charged*)		..	..	..	..
(b) Gratuities (ordinary)	Voted	40,000	39,700	30,000	31,400
	Charged	..	.	..	..
(c) Compassionate gratuity (compassionate fund)	Voted	12,000	12,300	12,000	10,839
	Charged	..	..	.	..
G. Pensions for distinguished and meritorious services	Voted	300	300	..	..
	Charged	.	..	.	..
H. Charitable allowances	Voted	.	..	..	..
	Charged	..	..	..	..
I. Charges in England	Voted	2,80,000	2,80,000	2,36,000	2,25,351
	Charged	*21,60,000*	*21,15,000*	*21,68,000*	*20,92,984*
J. *Add*—Payments to Central Government on account of pensions payable to officers serving under Provincial Governments and recoverable under sections 247 (5), 250 (1), 253 (2), 259 (2) and (3) of the Government of India Act, 1935 (*Charged*)		..	..	*3,90,000*	..
K. Loss or gain by exchange	Voted	..	..	..	—1,167
	Charged	..	..	..	*—10,845*
L. *Deduct*—Pensionary charges transferred to Commercial Departments.	Voted	72,000	70,000	72,000	66,670
	Charged	*38,000*	*36,000*	*38,000*	*35,105*
M. *Deduct*—Actual amount of pensions recovered from other Governments.	Voted	..	.	..	
	Charged	..	.	..	
For rounding	Voted	+100		..	..
	Charged	..	..	..	..
Total Grant No. 31		1,00,81,000	97,84,000	95,83,000	93,33,577
	Voted	73,50,000	70,94,000	68,81,000	67,29,792
	Charged	*27,31,000*	*26,90,000*	*27,02,000*	*26,03,785*

III—Detailed Account No. 55—I—Charges in England.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
A—Secretary of State—				
Superannuation allowances and pensions—				
Pensions of Military and Navy officers in respect of Civil Employment (Contribution payable under section 156 of the Government of India Act, 1935) (*Charged*)	*3,20,000*	*3,16,000*	*3,28,000*	*3,23,377*
B—High Commissioner—				
Superannuation allowances and Pensions—				
(*i*) Contribution payable under section 156 of the Government of India Act, 1935—				
(*a*) High Court Judges (*Charged*)	*1,76,000*	*17,96,000*	*18,40,000*	*1,56,732*
(*b*) Indian Civil Service (*Charged*)	*7,22,160*			*7,32,539*
(*c*) Other Civil Services in India (*Charged*) .. .	*9,20,000*			*8,46,418*
(*ii*) Superannuation and Retired allowances (Voted) ..	2,77,160	2,80,000	2,36,000	2,21,354
(*iii*) Compassionate allowances .. .. .. Voted ..	2,340	..	..	3,997
Charged	*21,340*	..	..	*33,918*
(*iv*) Gratuities .. .. Voted ..	..	..	..	
Charged	..	*3,000*	..	
Total ..	24,40,000	23,95,000	24,04,000	23,18,335
Voted ..	2,80,000	2,80,000	2,36,000	2,25,351
Charged	*21,60,000*	*21,15,000*	*21,68,000*	*20,92,984*

GRANT No. 32

Charges on account of Stationery and Printing

[Head of Account:—(1) 56—Stationery and Printing; (2) Depreciation Reserve Fund—Government Presses]

Voted Rs. 23,28,900 . ***Charged Rs. 17,500***

Total Rs. 23,46,400

	Voted. Rs.	Charged. Rs.	Total. Rs.
56—Stationery and Printing ..	23,16,500	17,500	23,34,000
Depreciation Reserve Fund—Government Presses ..	12,400	Nil.	12,400
	23,28,900	17,500	23,46,400

II—Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
I—Stationery—	Rs.	Rs.	Rs.	Rs.
A—Stationery supplied by other Governments .. Voted ..	9,18,300	7,95,000	7,96,300	7,95,823
Charged	*800*	*1,000*	*700*	*624*
B—Discount on plain paper used with stamps	15,000	15,000	16,000	14,941
C—Purchase of plain paper used with stamps	69,000	1,04,000	1,04,000	82,783
Deduct—Value of Stationery supplied to other Governments and paying departments		..	..	..
II—Printing—				
D—Government Presses.				
D-1—Pay of officers .. .. .. Voted ..	31,100	28,700	30,452	29,383
Charged	*10,700*	*11,100*	*12,600*	*11,446*
D-2—Pay of establishments	8,54,830	8,15,900	8,24,490	7,92,033
D-3—Allowances, honoraria, etc. .. Voted ..	18,300	13,700	14,000	9,165
Charged	*1,800*	*300*	*500*	..
D-4—Contingencies	1,19,336	1,00,400	99,919	91,785
D-5—Contract contingencies	51,700	49,500	49,040	47,284
D-6—Mechanical Section	20,300	20,500	20,800	20,807
D-7—Type Foundry Section	4,100	4,000	4,260	4,223
D-8—Provision for depreciation (Voted) ..	88,700	89,350	84,950	95,628
D-9—Stores	33,250	25,400	26,350	22,986
D-10—Additions to plant and machinery ..	1,400	5,550	2,700	16,391
D-11—Charges payable to other departments ..	64,000	64,000	69,200	60,212
D-12—Renewals and replacement from Depreciation Reserve ..	5,000	31,150	31,150	43,296
D-13—*Deduct*—Amount transferred from Depreciation Reserve (Voted)	5,000	31,150	31,150	43,296
For rounding .. Voted ..	-116	..	—61	..
Charged	..	..	..	..
Total D—Government Presses ..	**12,99,400**	**12,28,400**	**12,39,200**	**12,11,343**
Voted ..	12,86,900	12,17,000	12,26,100	11,99,897
Charged	*12,500*	*11,400*	*13,100*	*11,446*
Carried over .. Voted ..	22,89,200	21,31,000	21,42,400	12,03,254
Charged	*13,300*	*12,400*	*13,800*	*12,070*

II—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
		Rs.	Rs.	Rs.	Rs.
Brought forward	Voted ..	22,89,200	21,31,000	21,42,400	21,03,254
	Charged	*13,300*	*12,400*	*13,800*	*12,070*
E—Printing at Private presses		**4,000**	**9,300**	..	
F—Cost of Printing work done by other Governments		**2,660**	**2,300**	**2,250**	**1,718**
Deduct—**Cost of printing work done for other Governments and paying departments**		.	..	..	..
G—Charges in England	**Voted** ..	**20,920**	**22,700**	**21,680**	**22,107**
	Charged	*4,000*	*2,300*	*4,000*	
H—Loss or gain by exchange	**Voted** ..	..	..	..	115
	Charged	..	..	..	..
For rounding	**Voted** ..	**—280**	..	**—330**	
	Charged	*+200*	..	*+200*	.
Total Grant No. 32 ..		**23,34,000**	**21,80,000**	**21,84,000**	**21,39,034**
	Voted ..	23,16,500	21,65,300	21,66,000	21,26,964
	Charged ..	*17,500*	*14,700*	*18,000*	*12,070*

III—Detailed Account No. 56D.—Government Presses.

D—GOVERNMENT PRESSES.					
(Summary).					
(a) Bengal Government Press	**Voted** ..	**8,79,300**	**8,22,500**	**8,33,400**	**8,22,822**
	Charged	*12,500*	*11,400*	*13,100*	*923*
(b) Publication Branch		**43,300**	**31,500**	**33,100**	**30,893**
(c) Secretary to Governor's Press		**10,900**	**10,600**	**10,600**	**11,252**
(d) Darjeeling Branch Press		**33,200**	**33,000**	**35,500**	**34,872**
(e) Press and Forms Department	**Voted** ..	**3,20,200**	**3,19,400**	**3,13,500**	**3,00,058**
	Charged	..	..	..	*10,518*
Total		**12,99,400**	**12,28,400**	**12,39,200**	**12,11,343**
	Voted ..	**12,86,900**	**12,17,000**	**12,26,100**	**11,99,897**
	Charged ..	*12,500*	*11,400*	*13,100*	*11,446*

Number.					
1938-39.	1939-40.	**(Details.)**			
		(a) Bengal Government Press.			
		D-1—Pay of officers.			
4	3	Superintendent and Deputy Superintendents 1 (650—50—1,250), 2 (550—40—750).			
		Voted ..	18,000	16,800	18,000	36,337
		Charged ..	*10,700*	*11,100*	*12,600*	*928*
		Total officers ..	**28,700**	**27,400**	**30,600**	**37,265**
		Carried over ..	28,700	27,400	30,600	37,265

III—Detailed Account No. 56D.—Government Presses—*contd.*

Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		D—GOVERNMENT PRESSES—*contd.*				
		(a) Bengal Government Press—*contd.*				
		Brought forward ..	28,700	27,400	30,600	37,265
		D-2—Pay of establishments.				
		(1) Operatives.				
		Press correctors, Impositors, Distributors, Compositors, Binders, Counters, etc.				
		Piece establishment—				
		Permanent	3,66,000	3,26,000	3,35,000	3,08,124
		Temporary				
		(2) Branch Supervision.				
34	33	Overseers, Section-holders, Foreman, Jamadars, etc. ..	50,000	57,000	53,200	55,059
		(3) Auxiliaries.				
58	58	Author correction checkers, Proceedings clerk, Brass rule and lead-keepers, Type-suppliers, Unlockers, Pressmen, Inkmen, Carriers, Washers, Mechanics, Report-writers, Press order clerks, Roller-moulders, Clerks, etc.	29,500	29,500	28,300	28,239
		(4) Reading Branch.				
53	53	Readers and Press Revisers, 1(350—400), 3 (250—300), 35 (110—250), 14 (60—100)	1,27,500	1,21,500	1,24,000	1,18,633
17	17	Copy-holders (40—60)				
		(5) All other establishments.				
60	60	Clerks, Paper store-keepers, Type store-keepers, Miscellaneous store-keepers, Time-keepers, Computors, etc.	88,000	87,500	85,000	86,188
23	23	Servants				
		Total establishment ..	**6,61,000**	**6,21,500**	**6,25,500**	**5,96,243**
		Carried over ..	6,89,700	6,48,900	6,56,100	6,33,508

III—Detailed Account No. 56D.—Government Presses—*contd.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38
		Rs.	Rs.	Rs.	Rs.
D—GOVERNMENT PRESSES—*contd.*					
(*a*) **Bengal Government Press—*contd.***					
	Brought forward ..	6,89,700	6,48,900	6,56,100	6,33,508
D-3—Allowances, honoraria, etc.					
Travelling allowance	Voted ..	..	..	..	275
	Charged	*250*	*300*	*500*	
Confidential allowance		1,900	1,900	2,200	2,203
Overtime and other allowances		14,700	7,500	10,000	4,468
Cost of passages granted under Bengal Passage Rules, 1927	Voted ..	..	2,300	..	33
	Charged	*1,550*	..	..	
	Total allowances ..	**18,400**	**12,000**	**12,700**	**6,979**
D-4—Contingencies.					
Customs duty on imported stores		2,900	2,900	2,900	2,835
Rents, rates and taxes		10,210	10,200	10,200	10,206
Purchase of books		..	.	..	10
Subscription to newspapers and periodicals		100	100	100	52
Other contingent charges		51,200	45,000	47,000	42,432
	Total contingencies ..	**64,410**	**58,200**	**60,200**	**55,535**
D-5—Contract contingencies		**22,200**	**23,000**	**27,000**	**24,808**

Number. 1938-39.	Number. 1939-40.					
		D-6—Mechanical Section.				
		(*1*) *Operatives.*				
6	6	Carpenters (30—1—40)	2,900	2,900	2,900	2,943
		(*3*) *Auxiliaries.*				
9	9	Mechanics, Drivers and Gas-fitters	8,500	8,800	9,100	9,278
		Total Mechanical Section ..	**11,400**	**11,700**	**12,000**	**12,221**
		D-7—Type Foundry Section.				
		(*1*) *Operatives.*				
1	1	Matrix-maker, Casters (100 and less)	1,200	1,200	1,200	1,200
		(*3*) *Auxiliaries.*				
1	1	Clerk and Machine justifier (40—202)	1,200	1,100	1,140	1,103
		Total Type Foundry ..	**2,400**	**2,300**	**2,340**	**2,303**
		Carried over ..	8,08,510	7,56,100	7,70,340	7,35,354

III—Detailed Account No. 561.—Government Presses—*contd.*

Numbers 1938-39.	Numbers 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		D—GOVERNMENT PRESSES—*contd.*				
		(a) Bengal Government Press—*concld.*				
		Brought forward	8,08,510	7,56,100	7,70,340	7,35,354
		D-8—Provision of depreciation.				
		r payment into Depreciation Reserve (Voted)	56,700	54,550	55,650	56,022
		D-9—Stores.				
		w materials	25,400	18,000	18,000	16,001
		10—Addition to plant and machinery	1,200	5,250	2,500	16,373
		12—Renewals and replacement from Depreciation Reserve ..				
		newals and replacement	..	26,150	26,150	38,966
		13—*Deduct*—Amount transferred from Depreciation Reserve (voted)	..	26,150	26,150	38,966
		Total ..	**8,91,810**	**8,33,900**	**8,46,490**	**8,23,750**
		For rounding { Voted ..	- 10		+ 10	
		For rounding { *Charged*	..			..
		Total (a) Bengal Government Press ..	**8,91,800**	**8,33,900**	**8,46,500**	**8,23,750**
		Voted ..	8,79,300	8,22,500	8,33,400	8,22,822
		Charged ..	*12,500*	*11,400*	*13,100*	*928*
		(b) Publication Branch.				
		D-2—Pay of establishment.				
12	12	Clerks (45—150)	11,500	11,300	11,300	11,190
4	4	Servants (15—27)	900	900	800	897
		Temporary establishment			..	
		Total pay of establishment ..	**12,400**	**12,200**	**12,100**	**12,087**
		D-3—Allowances, honoraria, etc.				
		louse-rent and other allowances	200	300	400	339
		Total ..	**200**	**300**	**400**	**339**
		D-4—Contingencies.				
		ostage and telegram charges	26,725	17,000	18,600	16,300
		urchase of books		..	..	..
		ther contingent charges	4,000	2,000	2,000	2,167
		Total Contingencies	**30,725**	**19,000**	**20,600**	**18,467**
		Total ..	**43,325**	**31,500**	**33,100**	**30,893**
		For rounding ..	—25	..	..	..
		Total (b) Publication Branch	**43,300**	**31,500**	**33,100**	**30,893**

III—Detailed Account No. 56D—Government Presses—*contd.*

Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		D—GOVERNMENT PRESSES—*contd.*				
		(c) Secretary to Governor's Press.				
		D-1—Pay of officer.				
1	1	Manager (175—220)	2,500	2,300	2,340	2,275
		Total Pay of Officer ..	**2,500**	**2,300**	**2,340**	**2,275**
		D-2—Pay of establishment.				
		(1) Operatives.				
8	8	Compositors, Impositors, Machinemen and Binder, 3(50—80), 2 (40—60), 2(30—50), 1 (20—40)	5,200	5,200	5,300	5,601
		(4) Reading Branch.				
1	1	Reader (110—8—150)	2,500	2,400	2,400	2,269
1	1	Copy-holder (40—60)				
		(6) All other establishment.				
1	1	Peon (15—19)	230	200	230	228
		Total Pay of establishments ..	**7,930**	**7,900**	**7,930**	**8,098**
		D-3—Allowances, honoraria, etc.				
		Overtime and other allowances	500	500	300	879
		Travelling allowance	..	..	..	..
		Total allowances, etc. ..	**500**	**500**	**300**	**879**
		For rounding ..	−30	..	+30	..
		Total (c) Secretary to Governor's Press ..	**10,900**	**10,900**	**10,900**	**11,252**

III—Detailed Account No. 56D—Government Presses—*contd.*

Numbers. 1938-39	Numbers. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
			Rs.	Rs.	Rs.	Rs.
		D—GOVERNMENT PRESSES—*contd.*				
		(d) Darjeeling Branch Press.				
		D-2—Pay of establishments.				
		(1) Operatives.				
25	25	Compositors, Distributors, Pressmen and Binders (98 and less)	16,600	16,600	19,100	18,511
		(2) Branch supervision.				
1	1	Section-holder (125—10—175)	1,600	1,500	1,600	1,955
		(4) Reading Branch.				
6	6	Readers and copyholders (300 and less)	10,900	10,700	10,700	10,469
		(6) Other establishments.				
3	3	Clerk (50 -3—125) and apprentices .. .	1,300	1,200	1,200	1,083
		Total pay of establishment ..	**30,400**	**30,000**	**32,600**	**32,018**
		D-3—Allowances, honoraria, etc.				
		Travelling allowances		..	..	
		House-rent and other allowances		..	..	
		Overtime allowance	900	1,000	1,000	881
		Total allowances, etc. ..	**900**	**1,000**	**1,000**	**881**
		D-4—Contingencies.				
		Rent of telephone line				130
		Rent, rates and taxes	330	300	360	177
		Clothing for peons				18
		Customs duty on imported stores				
		Other contingent charges	700	800	700	802
		Total contingencies ..	**1,030**	**1,100**	**1,060**	**1,127**
		D-5—Contract Contingencies	500	500	540	504
		D-9—Stores.				
		Raw materials	350	400	350	342
		D-10—Additions to plant and machinery.				
		For rounding ..	+20	..	—50	..
		Total (d) Darjeeling Branch Press	**33,200**	**33,000**	**35,500**	**34,872**

III.—Detailed Account No. 56D.—Government Presses—*contd.*

	Number 1938-39.	Number 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
				Rs.	Rs.	Rs.	Rs.
			D—GOVERNMENT PRESSES—*contd.*				
			(c) Press and Forms Department.				
D-1—Pay of officers.	1	1	Manager (750—40—950) ..				
			Voted ..	10,600	10,100	10,112	77
			Charged	..	..	..	*10,51*
			Total pay of officers ..	**10,600**	**10,100**	**10,112**	**11,28**
			(2) Branch supervision.				
D-2—Pay of establishment.	25	25	Overseers, Section-holders, Foremen, Jamadars (350 and less) ..	34,500	34,000	35,600	34 911
			(3)—Auxiliaries.				
	1	1	Press corrector (50—80) ..	960	1,000	960	96
			(4) Reading Branch.				
	3	3	Readers (150 and less) ..	4,540	4,400	4,500	4,39
			(5) Standing Formes.				
	3	3	Forme-keepers (90 and less) ..	2,100	2,000	2,000	1,969
			(6) All other establishments.				
	52	52	Clerks and store-keepers ..				
			Forms Department (300 and less)				
	27	27	Press Department (250 and less)	1,01,000	1,03,000	1,03,300	1,01,327
			Servants—				
	13	13	Forms Department (35 and less)				
	4	4	Press Department (112 and less)				
			Temporary establishment ..				
			Total pay of establishment	**1,43,100**	**1,44,600**	**1,46,360**	**1,43,587**
			Carried over .. Voted ..	1,53,700	1,54,600	1,56,472	1,44,358
			Carried over .. *Charged*		..	..	*10,518*

III—Detailed Account No. 56D—Government Presses—*contd.*

		Number. 1938-39.	Number. 1939-40.		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
					Rs.	Rs.	Rs.	Rs.
	D—GOVERNMENT PRESSES *contd.*							
	(c) Press and Forms Department—*contd.*							
	Brought forward ..			Voted ..	1,53,700	1,54,500	1,56,472	1,44,358
				Charged	.	..	..	*10,518*
D-3—*Allowances, honoraria, etc.*	Travelling allowance .. .				100	100	100	19
	House-rent and other allowances .					..		68
	Cost of passages granted under Bengal Passage Rules, 1927				.	100	..	..
	Total Allowances, etc.				**100**	**200**	**100**	**87**
D-4—*Contingencies*	Rent, rates and taxes				2,412	2,400	2,412	2,411
	Purchase of books				9	100	47	17
	Subscription to newspapers and periodicals.				30	..	30	26
	Other contingent charges				20,000	19,000	15,000	13,763
	Customs duty on imported stores ..				720	600	570	439
	Total Contingencies				**23,171**	**22,100**	**18,059**	**16,656**
	D-5—Contract Contingencies				29,000	26,000	21,500	21,972
				(3) Auxiliaries.				
D-6—*Mechanical Section.*		8	8	Mechanics, Drivers, etc. (200 and less)	8,900	8,800	8,800	8,244
	Total Mechanical Section ..				**8,900**	**8,800**	**8,800**	**8,244**
				Branch supervision.				
D-7—*Type Foundry Section.*		1	1	Foreman (80—100)	1,000	1,100	1,200	1,200
				(3) Auxiliaries.				
		1	1	Justifier (40—60)	700	600	720	720
	Total Type Foundry ..				**1,700**	**1,700**	**1,920**	**1,920**
	Carried over ..			Voted ..	2,16,571	2,13,300	2,06,851	1,93,237
				Charged	..	..	..	*10,518*

III—Detailed Account No. 56D. and F.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	D—GOVERNMENT PRESSES—*concld.*				
	(e) Press and Forms Department—*concld.*				
	Brought forward { Voted ..	2,16,571	2,13,300	2,06,851	1,93,237
	Brought forward { *Charged* ..	..	..	..	*10,518*
D-8—Provision for depreciation.	For payment into Depreciation Reserve (Voted)	32,000	34,800	29,300	39,606
D-9—Stores ..	Purchase of raw materials	7,500	7,000	8,000	6,985
D-10—Additions to plant and machinery.	Additions to plant and machinery ..	200	300	200	18
D-11—Charges payable to other departments.	Cost of convict labour	64,000	64,000	69,200	60,212
D-12—Renewals and replacement from Depreciation Reserve.	Renewals and replacement	5,000	5,000	5,000	4,330
D-13—Deduct—Amount transferred from Depreciation Reserve.	Amount transferred from Depreciation Reserve (Voted)	5,000	5,000	5,000	4,330
	For rounding .. { Voted ..	—71	..	—51	
	For rounding .. { *Charged* ..	..	..	..	
	Total (e) Press and Forms Department ..	**3,20,200**	**3,19,400**	**3,13,500**	**3,10,576**
	Voted ..	3,20,200	3,19,400	3,13,500	3,00,058
	Charged ..	..	..	..	*10,518*
	F—Cost of printing work done by other Governments.				
	Cost of Army forms supplied to the Police Department	360	300	250	207
	Cost of L. A. D. Forms	300			
	Other printing works	2,000	2,000	2,000	1,511
	Total ..	**2,660**	**2,300**	**2,250**	**1,718**

III—Detailed Account No. 56G.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
G—CHARGES IN ENGLAND.	Rs.	Rs.	Rs.	Rs.
G-1 (i)—Leave salaries and deputation pay (Voted)	..	7,000	6,000	4,676
G-1 (ii)—Sterling overseas pay { Voted ..	..			3,690
Charged	*4,000*	*2,300*	*4,000*	..
G-2—Cost of stores proper (B. G. Press) ..	17,560	12,200	12,200	11,433
G-3—Cost of stores purchased from Depreciation Reserve (B. G. Press) ..	5,720	15,400	15,400	11,059
Total stores—B. G. Press ..	23,280	27,600	27,600	22,492
G-4—*Deduct*—Amount transferred from Depreciation Reserve for renewals and replacements (B. G. Press) ..	5,720	15,400	15,400	11,059
Total B. G. Press Stores	17,560	12,200	12,200	11,433
G-2—Cost of stores proper (Press and Forms Department)	3,360	3,500	3,480	2,308
G-3—Cost of stores purchased from Depreciation Reserve (Press and Forms Department)	1,680	640	520	958
Total stores—Press and Forms Department	5,040	4,140	4,000	3,266
G-4—*Deduct*—Amount transferred from Depreciation Reserve for renewals and replacements (Press and Forms Department).	1,680	640	520	958
Total Press and Forms Department Stores	3,360	3,500	3,480	2,308
Grand Total (Stores) ..	20,920	15,700	15,680	13,741
Total charges in England { **Voted** ..	**20,920**	**22,700**	**21,680**	**22,107**
Charged	*4,000*	*2,300*	*4,000*	..
H—LOSS OR GAIN BY EXCHANGE.				
(a) On sterling transactions on stores (Voted)	..	..	..	—67
(b) On Home transactions other than stores. { Voted ..	..	..	..	—48
Charged	..	..	..	..
Total { Voted ..	..	..	..	—115
Charged	..	..	..	..

III—Detailed Account No. 56D. and F.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
	D—GOVERNMENT PRESSES—*concld.*				
	(e) Press and Forms Department—*concld.*				
	Brought forward { Voted ..	2,16,671	2,13,300	2,06,851	1,93,237
	Brought forward { *Charged* ..	..	..	..	*10,518*
D-8—Provision for depreciation.	For payment into Depreciation Reserve (Voted)	32,000	34,800	29,300	39,606
D-9—Stores ..	Purchase of raw materials	7,500	7,000	8,000	6,985
D-10—Additions to plant and machinery.	Additions to plant and machinery ..	200	300	200	18
D-11—Charges payable to other departments.	Cost of convict labour	64,000	64,000	69,200	60,212
D-12—Renewals and replacement from Depreciation Reserve.	Renewals and replacement	5,000	5,000	5,000	4,330
D-13—Deduct—Amount transferred from Depreciation Reserve.	Amount transferred from Depreciation Reserve (Voted)	5,000	5,000	5,000	4,330
	For rounding .. { Voted ..	—71	..	—51	
	For rounding .. { *Charged* ..	..	..	..	
	Total (e) Press and Forms Department ...	**3,20,200**	**3,19,400**	**3,13,500**	**3,10,576**
	Voted ..	3,20,200	3,19,400	3,13,500	3,00,058
	Charged ..	..	..	..	*10,518*
	F—Cost of printing work done by other Governments.				
	Cost of Army forms supplied to the Police Department	360	300	250	207
	Cost of L. A. D. Forms	300			
	Other printing works	2,000	2,000	2,000	1,511
	Total ..	**2,660**	**2,300**	**2,250**	**1,718**

II.—Abstract Account—*concld.*

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
F—Rewards for destruction of wild animals	Voted	..	..	..	3,295
	Charged	..	..	..	..
G—Petty Establishments—					
G-1—Pay of establishment (Voted)		19,500	19,500	20,300	19,551
G-2—Allowances, honoraria, etc. (Voted)		900	900	900	724
G-3—Contingencies (Voted)		74,000	79,600	77,400	75,927
For rounding		−400	..	+400	..
Total G		**94,000**	**1,00,000**	**99,000**	**96,202**
	Voted	94,000	1,00,000	99,000	96,202
	Charged	..			..
H—Irrecoverable temporary loans and advances written off.	**Voted**	**4,000**	**5,000**	**4,000**	**1,30,906**
	Charged				
I—Rents, rates and taxes	**Voted**	**49,500**	**42,000**	**42,700**	**43,121**
	Charged	..	..	..	..
J Contributions	**Voted**	**98,91,000**	**10,08,000**	**10,05,000**	**9,87,036**
	Charged	..			
K—Miscellaneous charges for the treatment of patients at the Pasteur Institute.	**Voted**	..			
	Charged	..	..		
L—Miscellaneous Durbar charges (Voted)		**4,000**	**4,000**	**4,000**	**5,723**
M—Miscellaneous and unforeseen charges	**Voted**	**45,000**	**9,000**	**46,000**	**10,87,685**
	Charged	*100*		*100*	
Charges in connection with His Majesty's Coronation (Voted)		..			24,716
N—Charges in England—					
High Commissioner for India—					
Sterling overseas pay (*Charged*)		*4,800*	*1,600*	..	..
Cost of books and periodicals (voted)		400	400	400	339
Miscellaneous Expenditure (voted)		1,600	3,600	..	..
Total N		**6,800**	**5,600**	**400**	**339**
	Voted	**2,000**	**4,000**	**400**	**339**
	Charged	*4,800*	*1,600*		..
O—Loss or gain by exchange on Home transactions other than stores.	**Voted**	..			−2
	Charged	..			
Loss or gain by exchange on local transactions (Voted)		..		..	..
				−100	
For rounding	**Voted**	..			
	Charged	*+100*	..		
Total Grant No. 33		**1,04,35,000**	**16,68,000**	**18,22,100**	**24,67,000**
	Voted	**1,03,99,000**	**16,54,000**	**18,22,000**	**24,67,000**
	Charged	*36,000*	*14,000*	*100*	..

III.—Detailed Accounts Nos. 57C. and D.

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
C—DONATIONS FOR CHARITABLE PURPOSES.					
Charges for vagrants (other than European and non-Indian vagrants), shipwrecked mariners, maintenance of paupers and indigent persons, burial of paupers and passage and diet money of insane persons sent to and released from mental hospitals.	Voted ..	7,000	7,000	7,000	5,937
	Charged..		..	..	..
Maintenance of famine orphans (voted)		15,000	15,000	15,500	14,302
Other donations for charitable purposes	Voted ..	68,000	1,00,000	1,00,000	56,745
	Charged..		..	..	.
Charges on account of European and non-Indian Vagrants, etc.—					
Pay of establishment		1,800	1,700	1,800	..
Contingencies (including deportation charges)	Voted ..	2,800	2,800	3,500	
	Charged..				
For rounding	Voted ..	−100	..	+200	
	Charged..		..	..	..
Total C ..		**94,500**	**1,26,500**	**1,28,000**	**76,984**
	Voted ..	94,500	1,26,500	1,28,000	76,984
	Charged..		..	..	..
D—Charges on account of European and non-Indian vagrants, etc.—					
D-1—Pay of establishment	Voted ..				1,620
	Charged..				..
Leave salaries					
D-2—Contingencies (including deportation charges)	Voted ..				2,149
	Charged..				..
For rounding					
Total D ..					3,769
	Voted ..				3,769
	Charged..				..

III.—Detailed Accounts Nos. E. and G.—Special Commissions of Enquiry and Petty Establishments.

		Budget Estimate, 1939-40.	Revised Estimate 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
E—Special Commissions of Enquiry.		Rs.	Rs.	Rs.	Rs.
E-1—Pay of officers—					
Gazetted officers	Voted	76,700	24,600		..
	Charged	*27,600*	*10,800*		..
E-2—Pay of establishment—					
Clerks		16,900	4,500		..
Servants		2,700	900		..
E-3—Allowances, honoraria, etc.—					
Travelling allowance	Voted	34,600	11,300		..
	Charged	*2,000*	*1,000*		..
House-rent and other allowances	Voted	57,400	25,300		..
	Charged	*1,600*	*600*		..
Cost of passages (Voted)		4,000	..		..
E-4—Contingencies—					
Contingent charges		22,700	18,900		1,200
E-5—Grants-in-aid, contribution for passages, etc. (*Charged*)		..	.		..
For rounding	Voted	..	.		..
	Charged	*+ 200*			.
Total E—Special Commissions of Enquiry		**2,46,000**	**97,900**	**1,93,000**	**1,200**
	Voted	2,15,000	85,500	1,93,000	1,200
	Charged	*31,000*	*12,400*	..	
G—PETTY ESTABLISHMENTS.					
Summary.					
(a) For maintenance of Writers' Buildings		18,100	20,100	19,700	20,066
(b) Establishment at Hastings		300	300	300	282
(c) Central Despatch Section		76,000	79,600	78,600	75,854
For rounding		+ 400	.	+400	.
Total G—Petty Establishments		**94,000**	**1,00,000**	**99,000**	**96,202**
	Voted	94,000	1,00,000	99,000	96,202
	Charged	..	..	..	..

Details.	Rs.	Rs.	Rs.	Rs.
G.—Petty establishments—				
(a) For maintenance of Writers' Buildings—				
G-1—Pay of establishment—				
Establishment	3,100	3,100	3,100	3,101
Temporary establishment	..	..	..	—
G-3—Contingencies	15,000	17,000	16,600	16,965
For rounding	..	..	..	..
Total (a) for maintenance of Writers' Buildings	18,100	20,100	19,700	20,066

III.—Detailed Accounts Nos. 57G. and J.—Petty Establishments, etc.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
G—PETTY ESTABLISHMENTS—*concld.*				
(*b*) Establishment at Hastings	300	300	300	282
(*c*) *Central Despatch Section.*				
G-1—Pay of establishment	16,100	16,100	16,900	16,168
G-2—Allowances and honoraria	900	900	900	724
G-3—Contingencies—				
Cost of stamps	45,000	45,000	47,000	45,000
Office expenses and miscellaneous	14,000	17,600	13,800	13,962
Total (c) Central Despatch Section	76,000	79,600	78,600	75,854
J—Contributions.				
For the maintenance of telegraph lines	11,900	3,000	2,600	2,500
Grant to Victoria Memorial	25,000	25,000	25,000	25,000
For other purposes .. .. { Voted .. / *Charged* ..	21,600 / ..	22,500 / ..	21,200 / ..	22,568 / – 575
Contribution to the Post and Telegraph Department for Foreign State Telegrams	1,000	1,000	1,000	575
Augmentation grants to District Boards (voted)	9,35,000	9,35,000	9,35,000	9,34,718
Grant to the Labour Welfare Organisations (voted)	20,000	18,000	20,000	2,250
Miscellaneous Contributions.				
(*i*) Grants to local bodies in lieu of public works cess under the Cess Act previously paid direct to those bodies	67,00,000			
(*ii*) Grants to local bodies in lieu of fines, etc., under the Bengal Ferries Act previously paid direct to those bodies ..	6,30,000			
(*iii*) Grants to local bodies in lieu of fines, etc., under the Bengal Local Self-Government Act previously paid direct to those bodies	7,75,000			
(*iv*) Grants to local bodies in lieu of fines, etc., under the Licensed Warehouse and Fire Brigade Act previously paid direct to those bodies	850			
(*v*) Grants to local bodies in lieu of fines, etc., under the Bengal Village Self-Government Act previously paid direct to those bodies	4,35,000			

III.—Detailed Accounts Nos. 57J. and M.—Contributions, etc.

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
J—Contributions—*concld.*				
(g) Grants to local bodies in lieu of fines, etc., under the Bengal Food Adulteration Act previously paid direct to those bodies	75,000			
(h) Grant to the Calcutta Corporation in lieu of fines, etc., under the Calcutta Municipal Act previously paid direct to that body	74,000			
(i) Grants to local bodies in lieu of fines, etc., under the Bengal (Rural) Primary Education Act previously paid direct to those bodies	..			
(j) Grants to local bodies in lieu of fines, etc., under the Bengal Municipal Act previously paid direct to those bodies .	53,000			
(k) Grants to local bodies in lieu of fines, etc., under the Howrah Offences Act previously paid direct to those bodies ..	5,000			
(l) Grants to local bodies in lieu of fines., etc., under the Vaccination Act previously paid direct to those bodies	10,000			
(m) Grants to District Boards in lieu of their receipts on account of lapsed landlords' fees and landlords' transfer fees under the Bengal Tenancy Act previously paid to those bodies out of the deposit head.	1,15,000			
(n) Payment of fees under the Petroleum Act in Calcutta and Districts—				
(i) To Fire Brigade Fund	3,500	3,500		
(ii) To Municipalities constituted prior to 1st April 1927				
For rounding .. .. Voted ..	+150	..	+200	..
Charged	..	..	..	.
Total J—Contributions ..	**98,91,000**	**10,08,000**	**10,05,000**	9,87,036
Voted ..	98,91,000	10,08,000	10,05,000	9,87,036
M—Miscellaneous and unforeseen charges.				
For internments under the Bengal Criminal Law Amendment Act, 1930. Voted ..	..	..	..	10,85,451
Charged	..	..	..	..
Rewards for destruction of wild animals .. .. Voted .	3,000	3,000	3,000	..
Charged	*100*	..	*100*	..
Miscellaneous charges for the treatment of patients at the Pasteur Institute Voted ..	..	..	..	..
Charged	..	.	..	..
Other charges .. .. Voted ..	42,000	6,000	43,000	2,234
Charged	..	..	..	..
Total Miscellaneous and unforeseen charges	**45,100**	**9,000**	**46,100**	**10,87,685**
Voted ..	45,000	9,000	46,000	10,87,685
Charged ..	*100*	..	*100*	..

GRANT No. 31

Commutation of Pensions

(Head of Account:—55A—Commutation of Pensions Financed from Ordinary Revenues)

Voted Rs. 10,00,000 *Charged Rs. 1,00,000*

Total Rs. 11,00,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Amount transferred from "83—Payments of commuted value of pensions."	Voted ..	10,00,000	11,16,000	10,00,000	8,18,266
	Charged ..	*1,00,000*	*1,00,000*	*1,00,000*	*55,741*
Total Grant No. 31 ..		11,00,000	12,16,000	11,00,000	8,74,007
	Voted ..	10,00,000	11,16,000	10,00,000	8,18,266
	Charged	*1,00,000*	*1,00,000*	*1,00,000*	*55,741*

GRANT No. 10

Irrigation, Navigation, Embankment and Drainage Works

(*Vide* page 100 of Civil Estimate)

(Head of Account:—68—Construction of Irrigation, Navigation, Embankment and Drainage Works)

Voted Rs. 14,000 *Charged Rs. 1,000*

Total Rs. 15,000

II—Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
G-A—Irrigation Works .. .. Voted ..	14,000	59,000	38,000	2,51,665
Charged	*1,000*	*7,000*	*7,000*	*20,244*
Total—(Damodar Canal	15,000	66,000	45,000	2,71,909
H-B—Navigation, Embankment and Drainage Works .. Voted ..	−59,000	95,000	95,000	−67,033
Charged				..
Total Net ..	**44,000**	**−29,000**	**−50,000**	**2,04,876**
Voted ..	−45,000	−36,000	57,000	1,84,632
Charged ..	*1,000*	*7,000*	*7,000*	*20,244*

III—Detailed Account.

G-A—Irrigation Works.				
Productive—				
(Damodar Canal.)				
G-1—Works—				
New works	8,300	34,000	23,000	42,501
Works in progress				
G-1(a)—Extraordinary Replacements	..	.	4,000	1,79,929
G-2—Establishment .. .. Voted ..	5,700	24,000	10,500	54,777
Charged	*1,300*	*7,000*	*6,500*	*16,767*
G-3—Tools and plants	300	1,500	1,000	1,921
G-4—Suspense	..	..	..	..
G-6—*Deduct*—Receipts and recoveries on Capital Account ..	..	500	500	27,463
G-7—Charges in England .. .. .. Voted ..	.	..	..	..
Charged	..		.	*3,495*
G-8—Loss or gain by exchange.. .. .. *Charged*	..	..		*−18*
For rounding .. Voted ..	−300	..	..	..
Charged	*−300*		*+500*	..
Total (A—Irrigation Works) ..	**15,000**	**66,000**	**45,000**	**2,71,909**
Voted ..	14,000	59,000	38,000	2,51,665
Charged	*1,000*	*7,000*	*7,000*	*20,244*

III—Detailed Account—*concld.*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
H-B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
Productive—				
(Grand Trunk Canal.)				
H-1—Works—				
New works				
Works in progress				
H-2—Establishment .. .. .. { Voted .. / *Charged*				
H-3—Tools and plants				
H-4—Suspense				
H-5—*Deduct*—Receipts and recoveries on Capital Account ..				
H-6—Charges in England .. .. .. { Voted .. / *Charged*				
H-7—Loss or gain by exchange				
For rounding .. { Voted .. / *Charged*				
Total ..				
Voted ..				
Charged ..				
Unproductive—				
(Hijli Tidal Canal, Calcutta and Eastern Canals, Madaripur Bhil Route, Dredging Bidyadhari river and Dredgers *Ronaldshay*, *Cowley*, *Burdwan*, and *Alexandra*, etc.)				
H-8—Works—				
New works	..	..	..	..
Works in progress	..	..	..	..
H-9—Establishment .. .. .. { Voted .. / *Charged*	.. / ..	.. / ..	.. / ..	.. / ..
H-10—Tools and plant	..	..	..	..
H-11—Suspense	..	..	..	..
H-12—*Deduct*—Receipts and recoveries on Capital Accounts ..	59,000	95,000	95,000	67,033
H-13—Charges in England .. .. { Voted .. / *Charged*	.. / ..	.. / ..	.. / ..	.. / ..
H-14—Loss or gain by exchange	..	..	..	..
For rounding	..	..	..	..
Total—Unproductive ..	—59,000	—95,000	—95,000	—67,033
Voted ..	—59,000	—95,000	—95,000	—67,033
Charged	..	..	..	..
Total—H-B—Navigation, Embankment and Drainage Works ..	**—59,000**	**—95,000**	**—95,000**	**—67,033**
Voted ..	—59,000	—95,000	—95,000	—67,033
Charged	..	..	..	..
Total ..	—44,000	—39,000	—50,000	2,04,876
Voted ..	—45,000	—36,000	—57,000	1,84,632
Charged	*1,000*	*7,000*	*7,000*	*20,244*

GRANT No. 29

Civil Works

(Head of Account:—81—Civil Works not charged to Revenue)

Voted Rs. Nil. *Charged Rs. Nil.*

Total Rs. Nil.

II—Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs	Rs.	Rs.
K. Original works—Buildings				
Civil works—				
L. Original works—Communications				
N 2. Establishment (voted)				
O 2. Tools and plant (voted)				
P. Stock and suspense				
Q. Loss or gain by exchange (voted)	—			
R. *Deduct*—English cost of establishment (voted) ..				
For rounding .. { Voted .. / *Charged* }				
Total Grant No. 29 ..	..	..	..	..
Total .. { **Voted** .. / *Charged* }	.. / ..	.. / ..	.. / ..	.. / ..

GRANT No. 31

Commuted Value of Pensions

(Head of Account:—83—Payments of Commuted Value of Pensions)

Voted Rs. – 2,40,000 *Charged Rs. – 17,000*

Total Rs. – 2,57,000

II—Abstract Account

		Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
		Rs.	Rs.	Rs.	Rs.
Payments of commuted value of pensions—					
(*a*) Payments in India	Voted	..	11,11,000	9,95,000	8,21,647
	Charged	..	*77,000*	*70,000*	*48,420*
(*i*) *Add*—Payments to Central Government on account of commuted value of pensions payable to officers appointed by the Secretary of State (*Charged*)		*70,000*	..	..	..
(*ii*) Other payments (Voted)		9,95,000	..	..	..
(*b*) Payments in England—					
Par value	Voted	–	5,000	5,000	..
	Charged	..	*23,000*	*30,000*	*7,359*
(*i*) *Add*—Payments to Central Government on account of commuted value of pensions payable to officers appointed by the Secretary of State (*Charged*)		*30,000*	..	..	..
(*ii*) Other payments (Voted)		5,000	..	..	..
Loss or gain by exchange	Voted	..	..	..	..
	Charged	..	..	..	*–38*
Total		11,00,000	12,16,000	11,00,000	8,77,388
	Voted	10,00,000	11,16,000	10,00,000	8,21,647
	Charged	*1,00,000*	*1,00,000*	*1,00,000*	*55,741*
Deduct—Amount financed from ordinary revenues	Voted	10,00,000	11,16,000	10,00,000	8,18,266
	Charged	*1,00,000*	*1,00,000*	*1,00,000*	*55,741*
Deduct—Amount recovered from other Governments	Voted	..	..	..	3,381
	Charged	..	..	..	..
Deduct—Capital portion of equated payments out of revenue.	Voted	2,40,000	2,32,000	2,32,000	2,24,756
	Charged	*17,000*	*16,000*	*16,000*	*15,427*
For rounding	Voted	..	..	..	..
	Charged	..	..	..	..
Net amount not charged to revenue	..Total Grant No. 31 ..	–2,57,000	–2,48,000	–2,48,000	–2,40,183
	Voted	–2,40,000	–2,32,000	–2,32,000	–2,24,756
	Charged	*–17,000*	*–16,000*	*–16,000*	*–15,427*

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
DEBT, DEPOSITS, ETC.	Rs.	Rs.	Rs.	Rs.
Unfunded Debt.				
TE PROVIDENT FUNDS—				
eneral Provident Fund	44,20,000	44,20,000	52,60,000	44,39,000
.C. S. Provident Fund	1,44,000	1,40,000	1,00,000	1,49,000
.C. S. (Non-European Members) Provident Fund .. .	2,000	2,000	5,000	3,000
ontributory Provident Fund	1,34,000	1,34,000	1,35,000	1,33,000
Other Miscellaneous Provident Funds	..	4,000	..	9,000
Total ..	47,00,000	47,00,000	55,00,000	47,33,000
DEPOSITS AND ADVANCES.				
Deposits not bearing interest.				
amine Insurance Fund—				
- Famine Insurance Fund— Transfer to the Revenue Account				
- Investment Account— Purchase of Securities	1,91,000	9,94,000		
Deposits of Local Funds—				
OTHER FUNDS—				
Municipal Funds	54,00,000	53,00,000	53,00,000	54,44,000
Port and Marine Funds	22,00,000	22,00,000	22,00,000	16,83,000
Education Funds	1,00,000	1,00,000	1,10,000	1,02,000
Medical and Charitable Funds	10,00,000	10,00,000	10,60,000	9,80,000
Other Miscellaneous Funds	87,00,000	86,00,000	86,70,000	82,09,000
Total ..				
Departmental and Judicial Deposits—				
Civil Deposits—				
Revenue Deposits	30,00,000	33,00,000	32,00,000	36,64,000
Civil Courts' Deposits	1,70,00,000	1,72,00,000	1,96,00,000	1,94,68,000
Criminal Courts' Deposits	1,40,000	1,50,000	1,70,000	1,65,000
Personal Deposits	1,90,00,000	2,00,00,000	2,37,00,000	2,33,92,000
Trust Interest Fund	2,20,000	2,20,000	2,15,000	2,23,000
Forest Deposits	1,000	1,000	1,000	1,000
Deposit for work done for public bodies or individuals ..	77,00,000	97,00,000	92,20,000	1,00,68,000
Deposits of the Jute Cess Fund	12,00,000	12,00,000	13,00,000	13,77,000
Deposits on account of cost price of Liquor, Ganja and Bhang	6,00,000	6,00,000	5,14,000	5,09,000
Public Works Deposits	6,00,000	6,00,000	3,90,000	4,22,000
Unclaimed Deposits in the General Provident Fund ..	2,000	2,000	..	3,000
Total ..	4,94,63,000	5,29,73,000	5,83,10,000	5,92,92,000

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget, Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Other Accounts—				
Subvention from Central Road Fund	29,61,000	23,31,000	25,81,000	13,22,0
Deposit account of grants for economic development and improvement of rural areas	..	6,97,000	8,07,000	6,04,0
Deposit account for works done for public bodies and individuals—Contributions from local bodies for rural reconstruction scheme	..	1,84,000	1,28,000	..
Deposit account of grants for economic development and improvement of rural areas—				
Government of India 1st grant	29,000	..	..	..
Local Contribution	14,000	..	..	..
Government of India grant for Co-operative training ..	44,000	..	..	..
Government of India 2nd grant	6,06,000	..	..	..
Local Contribution	1,70,000	..	..	..
Deposit account of the grant made by the Indian Central Cotton Committee	4,000	4,000	4,000	4,0
Deposit account of the grant made by the Imperial Council of Agricultural Research	95,000	95,000	94,000	1,04,0
Deposit account of the grant by the Central Government for development of Sericultural Industry	50,000	46,000	50,000	42,00
Deposit account of the grant by the Central Government for development of handloom industry	91,000	87,000	98,000	1,37,00
Deposit account of the grant made by the Indian Central Jute Committee	52,000	38,000	52,000	15,00
Deposit account of grants from Sugar Excise Duty ..	23,000	12,000	23,000	..
Total ..	41,39,000	34,94,000	38,37,000	22,28,00
Advances not bearing interest.				
Advances repayable—				
Special advances	..	..	..	33,000
Forest advances	9,30,000	9,30,000	9,10,000	9,23,000
Public Works advances	20,000	20,000	15,000	13,000
Total ..	9,50,000	9,50,000	9,25,000	9,69,000
Permanent advances	20,000	20,000	4,000	18,000
Accounts with Foreign Governments and Indian States ..	..	..	..	..
Accounts with the Government of Burma	5,30,000	5,30,000	3,00,000	3,58,000
Accounts with the Reserve Bank	4,50,000	4,50,000	2,80,000	2,85,000
Suspense.				
Suspense accounts—				
Suspense account	5,50,000	5,50,000	8,00,000	7,57,000
Reserve Bank Suspense	3,99,00,000	3,99,00,000	1,85,00,000	3,49,00,000
Cash Balance Investment account	3,35,00,000	3,35,00,000	2,29,62,000	2,19,42,000
Total ..	7,39,50,000	7,39,50,000	4,22,62,000	5,75,99,000
Cheques and Bills—Pre-audit cheques	3,37,00,000	3,37,00,000	2,87,00,000	3,14,01,000
Departmental and similar accounts—				
Departmental balances (Civil and Public Works)	70,000	70,000	1,45,000	83,000

GRANT No. 34

Deposits and Advances

(Head of Account:—Interest Free Advances)

Voted Rs. 4,25,000

II—Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Advances repayable—				
Civil Advances—				
Objection Book Advances	4,00,000	4,00,000	2,95,000	3,28,000
Passage Advances	..	..	2,000	..
Other Advances	25,000	25,000	32,000	18,000
Special Advances	..	..	1,000	..
Total Grant No. 34 ..	4,25,000	4,25,000	3,30,000	3,46,000
Voted ..	4,25,000	4,25,000	3,30,000	3,46,000

GRANT No. 35

(Head of Account:—Loans and Advances by Provincial Governments)

Voted Rs. 18,42,000

II—Abstract Account

	Budget Estimate, 1939-40.	Revised Estimate, 1938-39.	Budget Estimate, 1938-39.	Actuals, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—				
*Loans to Municipalities	2,84,000	3,83,600	4,53,000	6,75,000
†Loans to District and other Local Fund Committees ..	6,25,000	4,82,400	5,77,000	98,000
Advances to Cultivators	5,00,000	(1)50,10,000	5,00,000	3,73,000
‡Advances under Special Laws	72,000	15,000	28,000	9,000
**Miscellaneous Loans and Advances	1,09,000	3,35,000	3,86,000	2,86,000
Total ..	15,90,000	62,26,000	19,44,000	14,41,000
Advances to Government Servants—				
House-building advances	1,20,000	1,10,000	1,40,000	1,13,000
Advances for purchase of motor-cars	1,30,000	1,20,000	1,28,000	1,12,000
Advances for the purchase of other conveyances	1,000	1,000	2,000	1,000
Passages Advances	1,000	1,000	2,000	1,000
Total ..	2,52,000	2,32,000	2,72,000	2,27,000
**Total Grant No. 35 ..	**18,42,000**	**64,58,000**	**22,16,000**	**16,68,000**
**Voted ..	**18,42,000**	**64,48,000**	**22,16,000**	**16,68,000**
Charged	..	*10,000*	..	..

	Rs.	Rs.	Rs.	Rs.
*Baranagore Municipality (For Joint Water Works)	42,000	1,46,600	1,46,600	
Kamarhati Municipality (For Joint Water Works)	30,000	70,600	70,600	
Halisahar Municipality (For Water Supply Scheme)	..	46,000	46,000	
Comilla Municipality (For Water Supply)	..	5,400	5,334	
Hooghly-Chinsura Municipality (For Water Works Extension) ..	..	95,000	95,000	
Serampore Municipality (Water Supply Extension)	12,000	20,000	32,000	
Chandpur Municipality (For South Chandpur Water Supply) ..	95,000	..	50,000	
English Bazar Municipality (Water Softening Plant)	..	..	7,800	
Tollygunge Municipality (Protective Embankment)	75,000	..		
Jessore Municipality (Roads)	30,000	..		
For rounding	..	..	−334	
Total ..	2,84,000	3,83,600	4,53,000	6,75,000
†Jalpaiguri District Board (For roads and bridges)	1,25,000	1,25,000	..	
Loan to District Boards for improvement of rural water supply ..	5,00,000	3,50,000	5,50,000	
District School Boards	..	7,400	27,000	
Total ..	6,25,000	4,82,400	5,77,000	98,000
‡Kashianulla Irrigation Scheme	800	800	800	
Takavi Works, 24-Parganas	6,823	3,700	9,576	
Gumti Embankment	48,000	10,500	18,113	
Ramnagar-Sapua Khals	16,300			
For rounding	+77	..	−489	
Total ..	72,000	15,000	28,000	9,000
**Loans to ex-students of Government Weaving Institutions ..	4,000	4,000	4,000	
Loans under State Aid to Industries Act	50,000	50,000	50,000	
Loan to Daulatpur Agriculture Institute	..	7,000	12,000	
Loans for financing trained detenues	..	2,73,000	3,20,000	
Commissioner of the Wakfs (for building)	55,000	..	..	
Bengal Council of Medical Registration	..	1,000	..	
Total ..	1,09,000	3,35,000	3,86,000	2,86,000

(1) Includes Rs. 10,000 (charged) for Chittagong Hill Tracts.

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Government of Bengal

Finance Department

Schedules of New Expenditure 1939-40

Superintendent, Government Printing
Bengal Government Press, Alipore, Bengal
1939

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	Estimate of ultimate expenditure						Estimate of expenditure in 1939-40.					
	Non-recurring.		Recurring		Total		Non-recurring.		Recurring.		Total.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ministry of Education.												
11—Registration ..	37,360	.	7,846	.	45,206		11,360	.	1,716	..	13,076	..
50—Civil Works—Registration	1,44,862	..	.		1,44,862		1,44,862			.	1,44,862	.
36—Scientific Departments		..	360		360				360		360	
37—Education (General)	11,34,650	..	7,01,367	144	18,36,017	144	8,28,590	.	6,01,947	144	14,30,537	144
50—Civil Works—Education—General.	10,08,057	..	.		10,08,057		2,08,057	.		.	2,08,057	
37—Education—Anglo-Indian and European.	26,000				26,000		26,000				26,000	
50—Civil Works—Anglo-Indian and European	47,700	.			47,700	.	30,000				30,000	
Total	**23,98,629**		**7,09,573**	**144**	**31,08,202**	**144**	**12,48,869**		**8,04,023**	**144**	**18,52,892**	**144**
Ministry of Finance.												
56—Stationery and Printing	400	.	2,426		2,826		400		960		1,360	.
57—Miscellaneous .	35,600	..	.		35,600		33,200			.	33,200	..
83—Payments of commuted value of pensions	6,00,000	.			6,00,000		6,00,000			..	6,00,000	..
Loans and Advances by Provincial Government.	1,60,000				1,60,000		1,60,000		.	.	1,60,000	..
Total ..	**7,96,000**	..	**2,426**	..	**7,98,426**	.	**7,93,600**		**960**	..	**7,94,560**	..

	Estimate of ultimate expenditure.						Estimate of expenditure in 1939-40.					
	Non-recurring		Recurring.		Total		Non-recurring.		Recurring.		Total	
	Voted.	Charged.	Voted.	Charged	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ministry of Home (Police, Jails, etc.).												
25—General Administration	88,077	36,750	20,829	..	1,08,906	36,750	39,682	34,375	14,139	.	53,821	34,375
50—Civil Works—General Administration	2,96,572	..		..	2,96,572	.	2,96,572	.		.	2,96,572	..
28—Jails and Convict Settlements.	5,864	..	63,538	560	69,402	560	5,864		16,820	560	22,684	560
50—Civil Works—Jails .	90,740	.	.	..	90,740		79,390			..	79,390	..
29—Police	1,15,082	2,315	1,16,957	852	2,32,039	3,167	80,820	2,315	1,04,959	852	1,85,779	3,167
50—Civil Works—Police ..	2,71,915	..	..	.	2,71,915	.	2,71,915			..	2,71,915	.
Total .. .	**8,68,250**	**39,065**	**2,01,324**	**1,412**	**10,69,574**	**40,477**	**7,74,243**	**36,690**	**1,35,918**	**1,412**	**2,10,161**	**38,192**
Ministry of Revenue.												
7—Land Revenue ..	1,79,806	1,500	.	..	1,79,806	1,500	1,70,154	1,500		..	1,70,154	1,500
9—Stamps	..	.	28,692	.	28,692	.	.		19,128	..	19,128	..
13—Other Taxes and Duties	1,080	..		..	1,080		1,080	.		..	1,080	..
50—Civil Works—Revenue (Excluded Area).	..	63,507	.	.	.	63,507		35,079		.	.	35,079
Total .. .	**1,80,886**	**65,007**	**28,692**	.	**2,09,578**	**65,007**	**1,71,234**	**36,579**	**19,128**	.	**1,90,362**	**36,579**
Ministry of Local Self-Government and Industries.												
43—Industries . .	2,07,573	..	61,728		2,69,301	..	1,72,470	.	32,555	..	2,05,025	..
50—Civil Works—Industries..	27,567	..		..	27,567	..	27,567			.	27,567	..
Total	**2,35,140**	..	**61,728**		**2,96,868**		**2,00,037**		**32,555**		**2,32,592**	.

Ministry of Communications and Works.												
Irrigation, Navigation, Embankment and Drainage Works.	4,42,447	..	192	..	4,42,639	..	71,157	..	192	..	71,349	..
50—Civil Works (Establishment).	3,060	..	192	..	3,252	..	3,060	..	192	..	3,252	..
50—Civil Works (Works)* ..	53,071	..	..	..	53,071	..	42,983	..	..	..	42,983	..
Total ..	**4,98,578**	..	**384**		**4,98,962**	..	**1,17,200**	..	**384**	..	**1,17,584**	..
Ministry of Commerce and Labour and Rural Reconstruction.												
20—Ports and Pilotage .	..	..	1,800	..	1,800			..	600	.	600	..
47—Miscellaneous Departments.	2,560	..	156	..	2,716	.	2,560		143	.	2,703	..
50—Civil Works—Miscellaneous Departments.	6,380	..		.	6,380		6,380		.		6,380	..
Total	**8,940**		**1,956**		**10,896**		**8,940**		**743**		**9,683**	..
Ministry of Justice.												
27—Administration of Justice	15,732	1,683	35,370	4,329	51,102	6,012	15,726	1,683	25,060		40,786	1,683
50—Civil Works—Administration of Justice.	6,44,530	..		.	6,44,530		3,93,646	.			3,93,646	
Total	**6,60,262**	**1,683**	**35,370**	**4,329**	**6,95,632**	**6,012**	**4,09,372**	**1,683**	**25,060**		**4,34,432**	**1,683**
Ministry of Forests and Excise.												
8—Provincial Excise	84,608	..	11,856	.	96,464		84,608		11,310		95,918	.
50—Civil Works—Excise	18,000				18,000		17,000	.		.	17,000	..
10—Forest	1,24,640	22,000	33,253	780	1,57,893	22,780	74,640	18,000	28,563	780	1,03,203	18,780
43—Industries (Cinchona) ..	3,650	..	34,306	12,368	37,956	12,368	3,650		20,800	9,934	24,450	9,934
Total .	**2,30,898**	**22,000**	**79,415**	**13,148**	**3,10,313**	**35,148**	**1,79,898**	**18,000**	**60,673**	**10,714**	**2,40,571**	**28,714**

*Figures relate to schemes of Communications and Works Department only.

	Estimate of ultimate expenditure.						Estimate of expenditure in 1939-40.					
	Non-recurring.		Recurring.		Total.		Non-recurring.		Recurring.		Total.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged	Voted.	Charged.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ministry of Co-operative Credit and Rural Indebtedness.												
25—General Administration—(Debt Conciliation).	1,770	..	16,578	..	18,348	.	1,770	..	10,642		12,412	..
42—Co-operation ..	1,00,880	1,268	192	.	1,01,072	1,268	41,460	1,268	192	..	41,652	1,268
Total .. .	**1,02,650**	**1,268**	**16,770**	..	**1,19,420**	**1,268**	**43,230**	**1,268**	**10,834**	..	**54,064**	**1,268**
Ministry of Public Health and Medical and Constitution and Elections.												
38—Medical	5,16,676	2,352	88,507	8,732	6,05,183	11,084	3,90,676	1,328	39,322	6,932	4,29,998	8,260
50—Civil Works—Medical ..	52,087	..	..	.	52,087		17,087	.	.	.	17,087	..
39—Public Health ..	5,42,469	3,000	16,835	.	5,59,304	3,000	5,37,485	..	5,074	.	5,42,559	..
50—Civil Works—Constitution and Elections.	16,335	..	.		16,335	..	16,335	..	..	.	16,335	..
Total .. .	**11,27,567**	**5,352**	**1,05,342**	**8,732**	**12,32,909**	**14,084**	**9,61,583**	**1,328**	**44,396**	**6,932**	**10,05,979**	**8,260**
Ministry of Agriculture and Veterinary.												
40—Agriculture	4,84,359	..	78,436	677	5,62,795	677	3,00,506	.	37,975	280	3,38,481	280
50—Civil Works—Agriculture	14,937	..	.	.	14,937		14,937	.	..		14,937	..
41—Veterinary .. .	1,400	..	11,891	..	13,291	.	933	.	7,028		7,961	..
Total	**5,00,696**	.	**90,327**	**677**	**5,91,023**	**677**	**3,16,376**		**45,003**	**280**	**3,61,379**	**280**
Grand Total	**76,08,496**	**1,34,375**	**13,33,307**	**28,442**	**89,41,803**	**1,62,817**	**52,24,582**	**95,548**	**9,79,677**	**19,482**	**62,04,259**	**1,15,030**

Ministry of Education

Schemes relating to the Registration Department.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
11—Registration.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Charges—Contingencies—Contract contingencies.	1. Supply of furniture and binding of register books and indexes.	36,000	..	5,000	..	41,000	..

Remarks.—Administrative approval was accorded to the scheme in Government Order No. 2144-Regn., dated the 26th August 1927, at an ultimate cost of Rs. 96,000 (non-recurring) and Rs. 5,000 (recurring). Rs. 10,000 each was provided in the budget for 1929-30, 1933-34, 1935-36, 1936-37 and 1937-38. A sum of Rs. 10,000 has also been provided in the budget for the current year. The ultimate non-recurring cost has, therefore, been reduced to Rs. 36,000. It is proposed to make an allotment of Rs. 10,000 (non-recurring) in the next year's budget.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
11—Registration.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District charges ..	2. Establishment of Joint Sub-Registry Office at Alipore, in the district of the 24-Parganas.						
(1) Pay of officers—Registrars and Sub-Registrars.	One Sub-Registrar in the scale of Rs. 60—75—10/2—145—5/2—150—10/2—170—20/2—190—30/2—220.	..	..	1,632	..	1,632	..
(2) Pay of Establishment—Clerks.	One clerk, Rs. 40—2/2—60.	..	..	609	..	609	..
	One Muharir, Rs. 30—1/2—40.	..	..	425	..	425	..
Servants ..	One peon on Rs. 13—1/5—17.	..	..	180	..	180	..
	Total ..	..	..	2,846	..	2,846	..

Remarks.—It is reported that the volume of work in the Sadar Registration Office at Alipore is much heavier than in any other Sadar Registration Offices. It is not possible for a single officer to perform the duties of a District Sub-Registrar and to do touring work in addition. It is, therefore, proposed to establish a Joint Sub-Registry Office at Alipore. Administrative approval was given to the proposal in Government Order No. 522-Regn., dated the 27th May 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
10,000	..	..	..	10,000	..	10,000	*See* below

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	720	..	720	..	720	*See* below.
..	..	480	..	480	..	480	
..	..	360	..	360	..	360	
..	..	156	..	156	..	156	
..	..	1,716	..	1,716	..	1,716	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
11—Registration.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Charges—Pay of Establishment—Temporary Establishment. (One Muharrir, Rs. 30—1/2—40).	3. Creation of the post of temporary Muharrir at the Cossipore-Dum-Dum Sub-Registry Office in the district of the 24-Parganas.	360	..	..	..	360	..

Remarks.—In terms of Government Order No. 587-Regn., dated the 21st June 1938, one of the posts of Muharrirs at the Habra Sub-Registry Office in the district of the 24-Parganas was abolished with effect from the 1st July 1938 and the post of a temporary Muharrir at the Cossipore Dum-Dum Sub-Registry Office, in the same district, was sanctioned with effect from that date up to the 28th February 1939. It is now proposed to retain this post of Muharrir at the Cossipore-Dum-Dum Sub-Registry Office temporarily during 1939-40 also. Administratively approved on 1st September 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
11—Registration.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence—Contingencies—Other contingent charges.	4. Purchase of an iron safe for keeping security bonds and title deeds.	1,000	..	..	..	1,000	..
	Total—11—Registration.	37,360	..	7,846	..	45,206	..

Remarks.—As all the safes in the office of the Inspector-General of Registration are full, much difficulty is being experienced in the matter of storing the documents received from different quarters for safe custody. The necessity for the safe is thus obvious. Administrative approval was given in Government order No. 530Regn., dated the 15th April 1929. Sanction was also given to the purchase of the safe in Government Order No. 814Regn., dated the 22nd August 1930, but the sanction had to be withdrawn, as a measure of economy.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
360	..	..	..	360	.	360	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	..	..	..	1,000	..	1,000	*See* below.
11,360	..	1,716	..	13,076	..	13,076	

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Works).	1. Extension of the Sadar Registration Office building at Rangpur.	Rangpur ..	Rangpur ..	Government Order No. 479. Regn., dated the 22nd April 1930.

Remarks.—As the accommodation in the record room attached to the Sadar Registration Office at Rangpur for the storage of completed registers of the rural offices is insufficient, the extension of the Sadar Registration office building is urgently necessary.

Administrative approval was accorded to the project in Government Order No. 479-Regn., dated the 22nd April 1930, at an estimated cost of Rs. 16,700.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Works).	2. Construction of a type plan building for the office and quarters of the Sub-Registrar of Magura.	Jessore ..	Magura ..	Government Order No. 966-Regn., dated the 6th October 1928.

Remarks.—The Sub-Registry Office at Magura is at present held in a hired building which is absolutely unsuitable for the office and quarters of the Sub-Registrar. Moreover, it is in a very bad state for want of repairs. Suitable buildings are not also available on hire in the locality. It is therefore proposed to construct a combined building for the office and quarters of the Sub-Registrar at an estimated cost of Rs. 16,100.

Administrative approval was given in Government Order No. 966-Regn., dated the 6th October 1928.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50.—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Works).	3. Construction of a combined building for the office and quarters of the Sub-Registrar of Balurghat in the district of Dinajpur.	Dinajpur ..	Balurghat ..	Government Order No. 1071-Regn., dated the 27th September 1927.

Remarks.—The office is located in a tin roofed building. The accommodation is insufficient for the Sub-Registry office. There is also no suitable quarters for the Sub-Registrar on hire. It is accordingly proposed to construct a combined building for the office and quarters of the Sub-Registrar at an estimated cost of Rs. 16,800.

Administrative approval was given in Government Order No. 1071-Regn., dated the 27th September 1927.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
16,700	..	16,700	16,700	..	16,700	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
16,100	..	16,100	16,100	..	16,100	*See* below.

Amount for which adminis. trative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
16,800	..	16,800	16,800	..	16,800	*See* below.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Works).	4. Construction of a type-plan building for the office and quarters of the Sub-Registrar of Faridganj in the district of Tippera.	Tippera ..	Faridganj ..	Government Order No. 519-Regn., dated the 13th May 1930.

Remarks.—The Sub-Registry office at Faridganj in the district of Tippera is at present held in a kutcha tin-shed which is reported to be unsuitable for a Sub-Registry office and unsafe for the records. As no other suitable building for the office and quarters of the Sub-Registrar is available in the locality, on hire, it is proposed to construct a combined building for the office and quarters of the Sub-Registrar at an estimated cost of Rs. 20,500.

Administrative approval was given in Government Order No. 519-Regn., dated the 13th May 1930.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**5. Education (Registration) Department.**			
Original Works—Buildings (Major Works).	Construction of a combined building for the office and quarters of the Sub-Registrar of Danton in the district of Midnapore.	Midnapore ..	Dantan ..	Government Order No. 440-Regn., dated the 5th March 1926.

Remarks.—The office is held in a kutcha house with thatched roof. The condition of the house is bad. The proprietor being poor is unable to repair the house. It is desirable that a Government building for the office and quarters of the Sub-Registrar should be constructed there at an estimated cost of Rs. 18,200.

Administrative approval was given in Government Order No. 440-Regn., dated the 5th March 1926.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Works.)	6. Construction of a combined building for the office and quarters of the Sub-Registrar of Satkhira in the district of Khulna.	Khulna ..	Satkhira ..	Government Order No. 2887-Regn., dated the 25th November 1927.

Remarks.—The office is located in a rented building. The accommodation is not sufficient. An attempt to get a better house has not been successful. It is, therefore, proposed to construct a [illegible] Administrative approval was given to the project in Government Order No. [illegible]

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
20,500	..	20,500	20,500	..	20,500	*See* below.

Amount for which administrative sanction has been given	Techincal sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.		
18,200	..	18,200	18,200	..	18,200	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
16,800	..	16,800	16,800	..	16,800	*See* below.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Works).	7. Construction of a type-plan building for the office and the quarters of the Sub-Registrar of Mainaguri.	Jalpaiguri ..	Mainaguri ..	Government Order No. 9 Regn., dated the 2 September 1928.

Remarks.—The Sub-Registry office at Mainaguri is at present held in a hired tin-roofed building. The Sub-Regist has also to suffer inconvenience for want of suitable quarters. It is, therefore, proposed to construct a combined build for the office and quarters of the Sub-Registrar at an estimated cost of Rs. 25,240.

Administrative approval was given in Government Order No. 930 Regn., dated the 28th September 1939.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Works).	8. Extension of the Sadar Registration office at Pabna.	Pabna ..	Pabna ..	Government Order No. 10 Regn., dated the 27th S tember 1938.

Remarks.—The Sadar Registration office at Pabna is located in a Public Works Department building, a part of which is occupied by the Police Department. It was considered probable that this portion would be available for the storage of records. But it has been since reported that the Police Department is not in a position to vacate the portion occupied by them. As the space now available for the record room is quite inadequate, it has become [illegible] take up the work of extension of the building.

Administrative approval was given to the project in Government Order No. [illegible] 1938.

mount or which dminis- trative anction as been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
25,240	..	25,240	25,240	..	25,240	*See* below.

nount which inistra- tive nction a been iven.	Techincal sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
10,700	..	10,700	10,700	..	10,700	*See* below.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged	Total.		
	50—Civil Works (Minor Works).	Rs.	Rs.	Rs.	Rs.	Rs.	
	Registration.						
	Installation of electric lights and fans in Government buildings at certain stations as detailed below.	3,822	3,822	..	3,822	3,822	All the works in que have received the adm trative approval of competent authorities
	Berhampore. Rs.						
	Installation of electric lights and fans in the Registration office (part of barrack No. 2, first floor). 1,150						
	Rajshahi.						
	Installation of electric lights and fans in old Settlement Vernacular Office to accommodate Collectrate offices (Certificate and Khas Mahal). 812						
	Installation of electric lights and fans in the Sadar Registration office. 1,612						
	Installation of electric lights and fans in the Settlement Record Room. 248						
	Total .. 3,822						

Schemes relating to Scientific Departments.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
36—Scientific Departments.		Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Grants-in-aid and donations to Scientific Societies and Institutes to other societies.	1. Grant to the Public Museum at Malda.	..	..	360	..	360	.

Remarks— The authorities of the Malda Museum have applied to Government for financial assistance for the maintenance of the Institution. The museum is a registered society under the Societies Registration Act. The existing collections in the museum, in the opinion of the Superintendent, Archaeological Survey, Eastern Circle, are quite interesting and important. Both he and the Divisional Commissioner recommended that a monthly grant of Rs. 30 may be sanctioned by Government.

It is proposed to sanction the grant recommended. The scheme has the approval of the Finance Department

Estimate of expenditure in 1939-40						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged.	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
.	..	360	.	360		360	*See* below.

Schemes relating to Education—(General).

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
University—Government Arts Colleges for men—Pay of Officers—Professors and Other Teaching Staff.	1. Appointment of a Professor of Mathematics at the Islamia College in the Bengal Educational Service.	..	..	5,529	.	5,529	

Remarks.—The need for a Bengal Educational Service post of Professor of Mathematics at the Islamia College is very great. A temporary post in the Bengal Educational Service (revised scale) has been created to provide for the appointment of an additional Professor of Mathematics immediately, and in this department letter No. 5333Edn., dated the 12th September 1938, administrative approval was accorded to the permanent retention of the post with effect from the 1st March 1939.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
University—B—Government Arts Colleges for men—B-2—Pay of Establishment—Servants (Voted).	2. Entertainment of a third bearer in the Chemical Laboratory of the Hooghly Mohsin College.	..	..	182	..	182	..

Remarks.—The recent changes introduced by the Calcutta University in the Practical Course of Chemistry for the Intermediate Examination from 1939 have involved a considerable addition to the amount of practial work done and have necessitated the services of a third bearer in the Chemical Laboratory of the Hooghly Mohsin College. It is proposed to create the post of a third bearer in the Chemical Laboratory of the College in the scale of Rs. 13—1-5—17.

Administrative approval accorded in Government Order No. 2051-Edn., dated the 3rd May 1938.

(In view, however, of the extreme urgency of the case, a temporary post has been created for a period of eight months for the present with effect from the 1st July 1938.)

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Secondary—Government Secondary School for boys—Pay of officers—Masters.	3. Creation of two posts of teachers in Geography for the Sanskrit Collegiate School, Calcutta, and the Barasat Government High School, district 24-Parganas.	.	..	2,872	..	2,872	..

Remarks.—As Geography has been prescribed as one of the compulsory subjects for the Matriculation Examination by the new Matriculation Regulations of the Calcutta University, it is essential that the Sanskrit Collegiate School, Calcutta, and the Barasat Government High School should have in them provision for the teaching of Geography. Government accordgingly in their letter No. 261-T.Edn., dated the 13th May 1938., sanctioned the creation of two posts of teachers in Geography on Rs. 75 per mensem for the two schools for one year with effect from 1st April 1938. They have also accorded administrative approval to the creation of posts of teacher in Geography in the scale of Rs. 75—8-2—115—5-2—135—10-2—175 in Government Order No. 868-Edn., dated the 3rd March 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	1,200	.	1,200	.	1,200	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring		Total			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	.	156		156		156	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	1,800	.	1,800	.	1,800	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
37—Education (General).							
Primary—Direct grants to non-Government Primary Schools—Recurring.	4. Grant to the Society for the Improvement of Backward Classes in Bengal.	6,000	..	..	..	6,000	

Remarks.—The Society for the Improvement of Backward Classes in Bengal has been receiving the following grants from Government :—

(1) A recurring grant of Rs. 3,000 per annum, which was first sanctioned in 1918, for a period of five years;
(2) a permanent recurring grant of Rs. 3,250 per annum, sanctioned in 1923, for starting new schools ;
(3) an additional recurring grant of Rs. 3,000 per annum, sanctioned in 1927, for a period of five years.

The grants under items (1) and (3) are being provided in the budget every year through the schedules. In consideration of the useful work done by the Society, it is proposed to renew the grant during 1939-40.

Administrative approval accorded in Government Order No. 4208-Edn., dated the 23rd July 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
37—Education (General).							
Special—J—Grant to Special Schools—Guru-Training Schools—J-5—Contingencies—Other Contingent Charges	5. Arrangement for the removal of night soil from the latrines of the Rajshahi Guru-Training School.	..	.	100	.	100	

Remarks.—In connection with the removal of the night soil from the latrines of the Rajshahi Guru-Training School, it is proposed to grant a remuneration of Rs. 10 per month to the sweeper of the school for the purpose. Of the total cost Rs. 20 will be found from the normal allotment of the Inspector of Schools, Rajshahi Division, under the appropriate head.

Administrative approval accorded in Government Order No. 4549Edn., dated the 10th August 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Special—K—Direct grants to non-Government Special Schools for Boys—Recurring—Training Schools for Masters and Mistresses.	6. Permanent retention of the Hatchapra Guru-Training School.	..	..	2,196	..	2,196	

Remarks.—The scheme has so long been provided in the budget through schedules every year as a temporary one. The school has been found to be efficient, and there is no likelihood of its discontinuance. It is therefore proposed to provide for the scheme on a permanent basis.

The scheme was administratively approved in Government Order No. 3045Edn., dated the 16th July 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
6,000	..	..	..	6,000		6,000	*See* below.

Estimate of expenditure in 1939-40						Total demand for grant for 1939 40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs	
	..	100		100		100	*See* below

Estimate of expenditure in 1939-40						Total demand for grant for 1939 40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	2,196	..	2,196		2,196	*See* below.

Major budget head and sub-head under which the charge falls	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
University Government Arts Colleges for Men—Pay of Establishment—Servants	7. Creation of two additional posts of bearers for the laboratories of the Krishnagar College.	..	..	362	..	362	

Remarks.—The Calcutta University Regulations have now made it compulsory for all I.Sc. students to appear at the practical examination in each of the Science subjects taken up by them. Owing to these changes, very often two classes (either two theoretical classes or one theoretical and another practical class or two practical classes) have to be held in each of the two departments Physics and Chemistry in the Krishnagar College. Two bearers are therefore required simultaneously in each laboratory. It is therefore proposed to create 2 additional posts of bearers—one for the Chemical Laboratory and the other for the Physics Laboratory of the College in the scale of Rs. 13—1/5—17 each.

Administrative approval accorded in Government Order No. 4203-Edn., dated the 23rd July 1938.

Major budget head and sub-head under which the charge falls	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Special Government Special Schools Training Schools for Mistresses—Other Contingencies—Other Contingent Charges	8. Additional grant for conveyance charges of the Moslem Female Training School, Calcutta	..	..	600	..	600	..

Remarks.—Due to an increase in the number of students in the Moslem Female Training School, Calcutta, especially of Bengali speaking girls, the amount sanctioned to meet the conveyance charges of the pupil teachers for practice teaching has been found inadequate. There is at present no arrangement in the above school or the Bengali speaking students to practise teaching which they have to do elsewhere.

This year an additional grant of Rs. 600 has been sanctioned for the above purpose. This amount will be necessary next year and subsequent years as well.

Administrative approval has been accorded in Government Order No. 5387Edn., dated the 15th September 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
University—B—Government Arts Colleges for Men—Other contingencies—Purchase of Books.	9. Provision for books for the Dacca Intermediate College.	1,106	..	..	..	1,106	..

Remarks.—It is proposed to sanction a non-recurring grant of Rs. 1,106 to the Dacca Intermediate College for purchase of some new books and for replacement of some worn-out books of its library.

Administrative approval conveyed in Government Order No. 2652 Edn., dated the 22nd June 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	
	..	312		312		312	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total			
Voted	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	
		600		600		600	*See* below

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
1,106	..	..		1,106		1,106	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
University—D—Government Professional Colleges—Training Colleges for teachers—Contingencies—Consolidated Grant.	10. Increased consolidated grant for the David Hare Training College, Calcutta.	2,500	..	1,550	..	4,050	..

Remarks.—In 1931, the allotments for expenditure on prizes, Durbar Day celebration, contract contingencies, purchase of books, apparatus, etc., in the two Training Colleges were consolidated under the head Consolidated grant and that for the David Hare Training College, Calcutta, was fixed at Rs. 3,400 per annum. Subsequently, in pursuance of the recommendation of the Bengal Retrenchment Committee, 1932, that one of the Training Colleges should be abolished Government adopted certain measures of economy in both the colleges, resulting in a saving of Rs. 31,036 per annum in all. These measures were to be of temporary duration only, to be reconsidered as soon as the financial condition of Government improved.

The economy measures referred to reduced the consolidated grant of the David Hare Training College by Rs. 900 and that grant now stands at Rs. 2,500 *plus* Rs. 400 for electric charges, subsequently included under the head, *i. e.*, Rs. 2,900. It has been represented that this reduction in the consolidated grant of the College has seriously affected its efficient working; it has not been possible to purchase new apparatus, to replace the more valuable of the existing apparatus, or to undertake any extensive repairs. The number of students has increased from 60 in 1931 to 90 in 1937, while the number of Science graduates undergoing training has increased from 6 to 38.

In the new Matriculation Regulations, elementary scientific knowledge has been made a compulsory subject of study, and it is necessary that adequate provision should be made for proper training of the teachers of science subjects. It is accordingly proposed to—

(*i*) sanction an additional non-recurring grant of Rs. 2,500 for repairs and replacement of apparatus, purchase of new apparatus, maps and charts, and purchase of furniture for Science Room and Class Room, and to

(*ii*) increase the consolidated grant of the College to Rs. 4,450.

Administrative approval accorded in this office letter No. 598 T.—Edn., dated the 2nd June 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	
University—Government Arts College for Men—Pay of Establishment—Servants.	11. Appointment of one durwan for the Moslem Hostel attached to the Chittagong College in the scale of Rs. 13—1-5—17.	..	..	181	..	181	

Remarks.—Since its inception, the Moslem Hostel attached to the Chittagong College has had no whole-time servant and as such a good deal of inconvenience is being experienced in running the administration and maintaining proper discipline. It is therefore proposed to create the post of durwan for the hostel in the scale of Rs. 13—1-5—17. Administrative approval to the proposal has been accorded in Government Order No. 856-Edn., dated the 3rd March 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
2,500	..	1,550	..	4,050		4,050	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted	Charged.	Voted.	Charged.	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs	
	..	143	..	143		143	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charg
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Special—Government Special Schools—Commercial Institute—Pay of Officers.	12. Appointment of a part-time Lecturer in Hindi and of a part-time Lecturer in Urdu in the Government Commercial Institute, Calcutta.	1,800	..	.		1,800	

Remarks.—On account of a steady influx of Hindi and Urdu speaking students into the Government Commercial Institute, Calcutta, it has become necessary to appoint one part-time lecturer in Hindi and one part-time lecturer in Urdu to provide proper instructions in those subjects which occupy an important place in the curriculum of studies in the Institute. Accordingly, it is proposed to create two part-time posts on a fixed pay of Rs. 75 per month each on a temporary basis. The scheme has been administratively approved in Government Order No. 473-Edn., dated the 8th February 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charge
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
37—Education (General).							
University—Government Arts Colleges for Men—Pay of Officers—Professors and Other Teaching Staff.	13. Creation of a temporary post of part-time lecturer in Bengali at the Islamia College, Calcutta.	900		.		900	

Remarks.—The appointment of an additional lecturer in Bengali at the Islamia College, Calcutta, is necessary for the improvement of teaching of Bengali in that College. Administrative approval of Government has been accorded to the creation of a temporary post of part-time lecturer in Bengali at the College on Rs. 75 per mensem in Government Order No. 5518-Edn., dated the 22nd September 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged	Voted.	Charged.	Voted.	Charge
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Universities—Government Arts Colleges—Pay of Officers for Men—Professors and Other Teaching Staff (Voted).	14 Creation of a post of an additional Lecturer in the Subordinate Educational Service at the Rajshahi College.	..	..	2,784	..	2,784	

Remarks.—The teaching staff in Economics of the Rajshahi College is inadequate. In Education Department letter No. 4121-Edn., dated the 19th July 1938, Government accorded administrative approval to the creation of a post of an additional lecturer in Economics and Civics in the Subordinate Eductional Service at the College in the scale of Rs. 125—25/2—150—20/2—250—15/2—310—20/2—350.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,200	..	..	..	1,200		1,200	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
600	..			600		600	*See* below.

Estimate of expenditure in 1939-40						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		1,000		1,000		1,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
37—Education (General).							
Secondary—Government Secondary Schools for Girls—Pay of officers—Mistresses.	15. Appointment of a teacher in Arabic in the Sakhawat Memorial High School for Moslem Girls, Calcutta.	..	..	1,436	..	1,436	

Remarks.—The Sakhawat Memorial High School for Muslim Girls, Calcutta, has at present only one classical teacher who is fully engaged in teaching Persian only and cannot undertake the work of teaching Arabic. In the absence of any arrangement for the teaching of Arabic, it has not been found possible to admit students intending to take up that subject. The appointment of an additional classical teacher for its teaching is, therefore, absolutely necessary.

Administrative approval has accordingly been accorded to the appointment of an Arabic teacher for the school in the scale of Rs. 75—8/2—115—5/2—125 (efficiency bar)—5/2—135—10/2—175, in Government Order No. 466-Edn., dated the 8th February 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Special—J—Government Special Schools—Madrasahs—Pay of Officers (Voted)	16. Revision of the scales of pay of certain English and Vernacular Teachers of the Rajshahi Madrasah.	.	..	540	..	540	

Remarks.—On the analogy of the scales of pay then obtaining in the Dacca, Chittagong and Hooghly Madrasahs, the scales of pay of the English and Vernacular Teachers of the Rajshahi Madrasah were fixed as follows—

Three English Teachers in the scale of Rs. 75—200
One English Teacher in the scale of Rs. 60—160
Two English Teachers in the scale of Rs. 50—110.
Two Vernacular Teachers in the scale of Rs. 35—90

The lower scales in the Dacca, Chittagong and Rajshahi Madrasahs were revised in 1927, and it is now proposed to raise the scales of pay of the two English Teachers of the Rajshahi Madrasah to Rs. 75—200 (revised Rs. 75—175) and that of the two Vernacular Teachers to Rs. 50—110 (revised Rs. 50—100).

Administrative approval accorded to the scheme on condition that if the revised scale of Rs. 75—175 for the post of English Teachers is further revised, such revision will apply to persons appointed or promoted, outside their line of service to these posts on or after the 1st April 1937. Administrative approval accorded in Government Order No. 5350 Edn., dated 13th September 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
University—B—Government Arts Colleges for Men—Pay of Establishment—Temporary Establishment.	17. Appointment of some temporary Pandit Caligraphists for the Sanskrit College Library.	10,800	..	..	..	10,800	

Remarks.—It is proposed to create 5 posts of Pandit Caligraphists in the Sanskrit College Library, Calcutta, on Rs. 60 per mensem each for a period of three years for copying the old manuscripts that had been collected in the past for the Library of this College. These manuscripts are now crumbling into pieces and in the interest of these valuable collections, it is extremely necessary that they should be copied so that their contents may be well preserved and utilised, otherwise they will be completely lost and can never be replaced, and will be a great loss to Sanskrit education, scholarship and learning.

The scheme was administratively approved in Government Order No. 2806Edn., dated the 4th July 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.	..	150	..	150	..	150	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	38	..	38	..	38	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,400	..	..	..	2,400	..	2,400	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Secondary—Direct grants to non-Government Secondary Schools for Girls —Non-recurring —Building grant.	18. Building grant to the Coronation Girls' High School, Khulna.	36,058	..	..	..	36,058	..

Remarks.—The Khulna Coronation Girls' School is the only institution of its kind in the district. The present number of pupils attending the school is over 300 which may rise to 400 in the near future. The school is now housed in kutcha buildings, and the class rooms are small and congested. It is, therefore, proposed to construct new buildings for the school at an estimated cost of Rs. 72,116, out of which a capital grant of Rs. 36,058 is to be given by Government. The scheme has been administratively approved in Government Order No. 921 Edn., dated the 7th March 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
A—University—Grants to non-Government Arts Colleges for Men —Non-recurring —Other Grants.	19. Improvement of the playgrounds attached to the Bagerhat College, Khulna, and the Ananda Mohan College, Mymensingh.	852	..	..	..	852	..

Remarks.—The provision of suitable playgrounds for schools and colleges in Bengal has been accepted by Government as a right step in the direction of imparting physical instruction to the students of Bengal. The playgrounds attached to the Bagerhat College, Khulna, and the Ananda Mohan College, Mymensingh, require improvements before they can be used as playfields. The total cost of improvements is estimated at Rs. 2,555. The authorities of the two colleges have agreed to pay two-thirds of the cost from private sources and have applied to Government for a contribution of Rs 852 to meet the balance. The scheme has been administratively approved in Government Order No. 1947 Edn., dated the 15th June 1929.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
University—Government Arts Colleges for Men —Other Contingencies—Contingencies of the Krishnagar College.	20. Purchase of furniture for the Hindu Hostel attached to the Krishnagar College.	220	..	..	..	220	..

Remarks.—Most of the furniture of the Hindu Hostel attached to the Krishnagar College having become unserviceable, it has been proposed to purchase some new furniture for the hostel at an estimated cost of Rs. 220. Administrative approval of Government to the proposal has been accorded in Government Order No. 341T., Edn., dated the 20th May 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
36,058	..	..	..	36,058	..	36,058	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
852	..	..	..	852	..	852	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks
Non-recuring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
220	..	..	..	220	..	220	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Special—Government Special Schools—Madrasahs—Other Contingencies—Boarding charges.	21. Increase in the allotment for boarding charges in the hostel attached to the Rajshahi Madrasah.	..	..	472	..	472	..

Remarks.—A sum of Rs. 3,840 is annually spent in the award of full or half-free boardership and such other concessions towards the remission of boarding charges of deserving poor students reading in the Government Madrasahs, as may be decided by the Governing Bodies of the institutions concerned. The amount is distributed as follows :—

	Rs.
Hooghly Madrasah	1,152
Dacca Islamic Intermediate College.	648
Chittagong Islamic Intermediate College	1,500
Rajshahi Madrasah	540
Total ..	3,840

In view of the raising of the status of the Rajshahi Junior Madrasah to that of a senior one, it has been represented that some more money should be allotted to the hostel of that institution. It is, therefore, proposed to sanction an additional grant of Rs. 472 per annum to the hostel attached to the Rajshahi Madrasah with effect from the beginning of the session 1939-40, for the purpose.

Administratively approved in Government Order No. 1220 T.-Edn., dated the 14th June 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
University—B—Government Arts Colleges for Men—Other Contingencies—Purchase of Chemicals and Apparatus.	22. Purchase of instruments for practical training in Astronomy in certain Government Colleges	3,580	..	..	..	3,580	..
Contingencies of the Hooghly Mohsin College.	....	1,605	..	..	..	1,605	
Contingencies of the Rajshahi College.	....	1,605	..	..	..	1,605	..
Contingencies of the Krishnagar College.	....	1,605	..	..	..	1,605	..
Contingencies of the Chittagong College.	....	1,605	..	..	..	1,605	
	Total ..	10,000	..	..	..	10,000	..

Remarks.—The Calcutta University has introduced practical training in Astronomy for the B.A. and B.Sc. Honours Course in Mathematics. It is proposed to sanction an expenditure of Rs. 10,000 for the purchase of 6 sets of instruments required for imparting practical training in Astronomy to the students of the Islamia, Bethune, Rajshahi, Krishnagar, Hooghly Mohsin and Chittagong Colleges.

Administrative approval accorded in Government Order No. 4150Edn., dated the 21st July 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	80	..	80	..	80	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,580	..	..	..	3,580		3,580	*See* below.
1,605	..	..		1,605		1,605	
1,605	..	..	..	1,605	..	1,605	
1,605	..	..	..	1,605	..	1,605	
1,605	..	..	..	1,605	..	1,605	
10,000	..	..	..	10,000	..	10,000	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Secondary—Direct Grants to Non-Government Secondary Schools for Boys—Non-recurring Other Grants.	23. Agricultural equipment grants to certain schools included in the scheme of agricultural education.	4,950	..	..	..	4,950	..

Remarks.—As ten schools participating in the scheme for agricultural education which adopted the farm or garden schemes and received equipment grants had to be excluded from the scheme on account of their unsatisfactory work, Government approved of the admission into the scheme of ten new schools in their places. The implements available in the former schools were transferred to the latter schools, but they proved insufficient for carrying on the work. Government accordingly in their letter No. 1267F.—Edn., dated the 12th October 1938, accorded administrative approval to equipment grants amounting to Rs. 4,950 for these schools.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
University—C—Grants to non-Government Arts Colleges for Men—Non-recurring—Building Grants.	24. Capital grant towards the reconstruction of buildings of the St. Xavier's College, Calcutta.	1,50,000	..	..	..	1,50,000	..

Remarks.—It is proposed to sanction a capital grant of Rs. 1,50,000 to the St. Xavier's College, Calcutta, towards the reconstruction of the old college buildings which were damaged partly by earthquake and which were considered by expert engineers as unsafe. The total estimated cost of the projects amounts to Rs. 5,32,153. A portion of the building has already been constructed, and a total amount of Rs. 4,57,000 has been paid by the College authorities partly from the funds of the College and Mission and partly by loan.

Administrative approval accorded in Government Order No. 3081Edn., dated the 18th July 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,950	..	..	..	4,950	..	4,950	*See* below.

Estimate of expenditure in 1939-40						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,50,000	..	..	..	1,50,000	..	1,50,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Special Schools—Direct Grants to non-Government Special Schools—Other Miscellaneous Schools for Girls.	25. Grant to the Banipith Girls' School at 6-1, Vidyasagar Street, Calcutta.	..	..	3,600	..	3,600	..

Remarks.—The Banipith Girls' School, Calcutta, serves an important social need and aims at the educational and economic uplift of the women folk belonging to the poorer section of the people. It not only prepares its pupils for the Matriculation Examination, but teaches them many useful arts and handicrafts. The school is running at a deficit, and it is in dire need of some financial help from the department not only to meet its present expenditure, but also for the improvement of the institution. The authorities have, therefore, applied for a recurring grant of Rs. 300 per mensem from the department against the scale of expenditure of Rs. 895 per mensem. Government accordingly in their letter No. 4259Edn., dated the 27th July 1938, administratively approved of a Government grant of Rs. 300 per mensem to the institution.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).							
Secondary—Direct Grants to non-Government Secondary Schools—Non-recurring—Furniture and Equipment Grants.	26. Extra Grant to Aided High Schools in consequence of the introduction of the New Matriculation Regulations of the Calcutta University.	24,500	..	..	..	24,500	..

Remarks.—With the introduction of the New Matriculation Regulations of the Calcutta University, the teaching of Geography has been made compulsory from the examination of 1940. To teach the above subject, certain equipment and appliances are required, and as the financial condition of most of the schools is poor, it is proposed to provide a sum of Rs. 24,500 in the budget for giving extra capital grants to some of the aided schools for boys for the above purpose. Administrative approval has been accorded to the scheme in Government Order No. 6146Edn., dated the 28th November 1938.

Major budget and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37.—Education (General).							
B—University—B. Government Arts Colleges for men—Other contingencies—Contingencies of the Chittagong College.	27. Installation of a second gas reservoir and a plant for preparation of distilled water in the Chittagong College.	4,500	..	..	..	4,500	..

Remarks.—The supply of gas in the laboratories of the Chittagong College has been very irregular and unsatisfactory for a long time. Further, as the University has introduced practical examination for Intermediate students as well, it would mean a great loss to the students if their practical work has to be suspended for want of gas and distilled water. It is accordingly proposed to instal a second gas reservoir and a plant for distilled water in the College laboratory at an estimated cost of Rs. 4,500.

Administrative approval was accorded in Government Order No. 5269-Edn., dated the 8th September 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged.	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	2,400		2,400		2,400	*See* below

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	
24,500		..		24,500		24,500	*See* below

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,500	..	..		4,500		4,500	*See* below

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Charged.	Voted.	Voted.	Charged.	Voted.	Charged
1	2	4	3	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37.—Education (General).							
Secondary—Government Secondary Schools for Boys—Pay of Officers—Masters	28. Appointment of an additional teacher for the Armanitolla High English School, Dacca.	..	..	1,436	..	1,436	..

Remarks.—At present there is only one teacher of Arabic and Persian who cannot find time to teach both the subjects simultaneously, and for this reason it has been the practice in the school to allow only one of these two languages in one class, with the result that some of the classes have Persian while others have Arabic, and some Muslim students have to be refused admission to the higher classes owing to the difficulty that they wish to take up a classical language other than that for which teaching is provided in the school. The appointment of a second teacher of Arabic and Persian is a necessity, also, because there are pupils in the school whose mother tongue is Urdu, and the present single teacher of Arabic and Persian is much too overworked—he has now to teach 37 periods per week—to undertake any additional work.

Administrative approval has been accorded to the creation of a permanent post of additional teacher of Arabic and Persian in the Armanitolla Government High School, Dacca, in the scale of Rs. 75—8-2—115 5-2—(e.b.)—5-2—135—10-2-176, in Government Order No. 5931Edn., dated the 8th November 1938. Pending the provision of necessary funds for this post through the schedules, sanction has been accorded to the creation of a temporary post of Rs. 75 per mensem for two months, *i.e.*, January and Febraury 1939, the charge during the current financial year being met by reappropriation.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37.—Education (General).							
Universitity—Government Arts Colleges for men—Other contingencies—Purchase of books.	29. Special non-recurring grant for the purchase of library books for the Islamia College, Calcutta.	10,000	..	..	..	10,000	..

Remarks.—The library grant of the Islamia College, Calcutta, was originally fixed at Rs. 3,000; the grant was subsequently reduced to Rs. 1,400 as a measure of economy. This reduction has affected the Islamia College more than any other college as, owing to its comparatively recent origin, the College was not able to build up its library properly before the cut was applied; the result is that many essential books of reference are lacking, It is accordingly proposed to make a special non-recurring grant of Rs. 10,000 to the College for the purchase of library books. The amount will be spread over two years, Rs. 5,000 being paid every year.

In this connection it may be mentioned that a scheme for raising the original grant of Rs. 3,000 per annum by Rs. 2,000 per annum for a period of five years was administratively approved in 1928, but no provision has yet been made in the budget.

Administrative approval accorded in Government Order No. 1273-T.-Edn., dated the 14th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37.—Education (General).							
Special—J—Government Special Schools—Madrasahs—Pay of Establishment.	30. Creation of a post of durwan for the Hooghly Madrasah.	..	..	184	..	184	..

Remarks.—It is proposed to create a post of durwan for the Hooghly Madrasah in the scale of Rs. 13—1-5—17.
Administrative approval accorded in Government Order No. 1565Edn., dated the 31st August 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	900	..	900		900	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,000	..	..	..	5,000	..	5,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	130		130		130	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
37 Education (General).							
Secondary -Direct grants to Non-Government Secondary Schools --Recurring-Contribution to Teachers' Provident Fund.	31. Provident Fund scheme for the teachers in non-pensionable service.	..	..	10,000	.	10,000	.

Remarks.--The Government Provident Fund scheme for teachers in non-pensionable service in secondary schools for Indians in transferred areas was introduced with effect from the 1st January 1928 The existing budget provision is Rs 60,000, but to extend the scheme to the institutions that desire to participate in the scheme an extra sum of Rs. 10,000 is proposed to be provided in the budget. Administratively approved for Rs. 41,000 in 1928 out of which Rs. 10,000 only has been provided in the budget for 1938-39. through schedules.

Major budget head and sub-head under which the charge falls	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs	Rs.
37—Education (General).							
Secondary -- Direct Grants to non-Government Secondary Schools for Girls—Non-recurring—Building Grants.	32. Construction of a building for the Saleha Ishaque Girls' High School at Serajganj.	14,720	..	..	..	14,720	

Remarks.—There is a great need for a Girls' High School at Serajganj. The local people have undertaken to build a High School for Girls at an estimated cost of Rs. 59,720 and to raise a sum of Rs. 30,000 from private sources. Government accordingly in their letter No. 5579 Edn., dated the 26th September 1938, accorded administrative appoval to the capital grant of Rs. 29,720 out of which Rs. 15,000 has been paid as a special case by reappropriation from savings in the current year's grants for certain projects for which provision was allowed in the estimate for 1938-39. The balance of Rs. 14,720 should, therefore, be provided in the estimate for 1939-40.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	
	..	10,000		10,000		10,000	See below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged.	Voted	Charged		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs	Rs	Rs	Rs	
14,720	..	..	..	14,720		14,720	See below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
University—Grants to Non-Government Arts Colleges for Men—Non-recurring—Building Grants.	33. Capital grant to the Burdwan Raj College for construction of buildings.	2,50,000	..	..	..	2,50,000	..

Remarks.—Through the munificence of the Maharajadhiraj of Burdwan a college and a high school are maintained in Burdwan without any assistance from Government. The college is at present housed in a comparatively small building which does not allow of further expansion. The authorities of the college accordingly approached Government for a capital grant for the construction of new buildings for the college and hostels, the existing college building being utilised for accommodating the school. Dr. W. A. Jenkins was requested to investigate the matter, and he recommends that Government should provide a capital grant of Rs 2,50,000 payable in two equal instalments for the construction of buildings for the college and attached hostels and quarters on condition that—

(*i*) sites for the proposed buildings, valued at Rs. 1,54,900, are provided by the Burdwan Raj Estate which contribute a further sum of Rs. 16,345 towards the building scheme during the period ;

(*ii*) the recurring deficits in the college accounts are met from the funds of the estate ; and

(*iii*) the new college buildings and sites are vested in a governing body composed of—

The Maharajadhiraj of Burdwan.
The District Magistrate of Burdwan.
The Principal of the college.
Two selected members of the staff.
Five members nominated by the Maharajadhiraj.

The above conditions having been accepted by the Maharajadhiraja it is proposed to make a capital grant of Rs. 2,50,000 to the college for construction of new buildings as recommended by Dr. Jenkins.

Administrative approval has been accorded in Government Order No. 5826 Edn., dated the 3rd November 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Secondary Direct grants to non-Government Secondary Schools for Boys—Non-recurring—Building Grants.	34. Additional provision for building grants to non-Government Secondary Schools for Boys.	..	..	35,000	..	35,000	

Remarks.—Owing mainly to the rapid increase in the number of new schools and the extension or development of existing schools, it is necessary that the provision for building grants to non-Government Secondary Schools should be raised so as to meet the increasing demand. It is accordingly proposed to make an additional provision of Rs. 35,000 per annum for the purpose.

Administratively approved in Government Order No. 6086-Edn., dated the 25th November, 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,25,000	..	..	..	1,25,000		1,25,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
	..	35,000	..	35,000		35,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs	Rs	Rs	Rs.	Rs.	Rs.
University—Grants to non-Government Arts Colleges for men—Non-recurring—Other Grants	35. Capital grant to the City College, Calcutta, towards the liquidation of its debts as well as to balance the budget.	2,56,000	..	..	..	2,56,000	

Remarks.—Owing to considerable debts incurred mainly in connection with the construction of additional buildings, for the City College, Calcutta, the authorities of the College were faced with a collapse and approached Government for financial assistance towards the liquidation of the debt as well as for balancing the budget. Dr. W. A. Jenkins was deputed to investigate the matter and he recommended that :-

(*i*) The College should be given a grant of Rs. 15,000 during 1937-38 for balancing the budget, and a further grant of Rs. 6,000 during 1938-39, and

(*ii*) a capital grant of Rs. 2,50,000 to be given in three instalments of Rs. 1,00,000, Rs. 1,00,000 and Rs. 50,000, towards the liquidation of debts, on condition that the College raises the balance of the debt of Rs. 3,71,000 (in round numbers) within this period and that the College shall balance its budget without further assistance from Government till the policy of Government in regard to collegiate education is decided, etc.

In accordance with the above recommendations, a sum of Rs. 15,000 was paid to the College in 1937-38, the charge being met by reappropriation, and a further sum of Rs. 6,000 will be paid this year by the same means. It is now proposed to provide the capital grant of Rs. 2,50,000 as well as a further grant of Rs. 6,000 towards balancing the budget, as it is anticipated that the capital grant could not be paid early enough to enable the College authorities to get remission of interest for that year.

Administrative approval accorded in Government Order No. 1271 T.-Edn., dated the 13th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37.—Education (General).		Rs.	Rs	Rs.	Rs.	Rs.	Rs.
University—Grants to Non-Governments Arts Colleges for Men—Non-recurring—Building Grants.	36. Grants to the Brojamohan College, Barisal, for construction of two Moslem hostels.	29,660	..	..	..	29,660	

Remarks.—The existing hostel accommodation for the Moslem students of the Brojamohan College, Barisal, is extremely inadequate, and the necessity for additional hostel accommodation is urgent. It is accordingly proposed to take a special grant of Rs. 29,660 for the construction of two hostels for the Moslem students as detailed below :—

	Rs.
(*i*) Construction of two hostels at Rs. 12,705 each	25,410
(*ii*) Construction of one 12-seated latrine	2,400
(*iii*) Extension of the kitchen	350
(*iv*) Filling up of an insanitary tank	1,500
Total ..	29,660

Administrative approval accorded in Government Order No. 5934-Edn., dated the 9th November 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs	
1,06,000		..		1,06,000		1,06,000	*See* below

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring		Total.			
Voted.	Charged.	Voted.	Charged.	Voted	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	
29,660	..	..		29,660		29,660	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Special—Government Special Schools—Madrasahs—Pay of Officers—Professors and other teaching staff.	37. Strengthening of the teaching staff in English of the college classes attached to the Chittagong Madrasah.	4,500	..	..	..	4,500	..

Remarks.—In the college classes attached to the Chittagong Madrasah, English literature has to be taught as a subject for the I. A. Examination. The Board of Intermediate and Secondary Education, Dacca, have recognised these classes provisionally for three years on condition, *inter alia*, that an additional lecturer in English is appointed.

Administrative approval has been accorded to the scheme in Government Order No. 4559-Edn., dated the 11th August 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
37—Education (General).							
Primary—1—Grants to Local Bodies for Primary Education.	38. Additional provision for introduction of free primary education under Mr. Biss' scheme in several municipalities in the province.	4,044	..	17,160	..	21,204	..

Remarks.—As the existing provision for financing primary schools under the Biss' scheme in the municipal areas has been exhausted, it is necessary that an additional sum of Rs. 21,204 recurring should be provided in the next year's budget for the introduction of six new schemes administratively approved as detailed below:—

Scheme.	Non-recurring cost.	Recurring cost.	Government order according administrative approval.
	Rs.	Rs.	
(1) Hooghly-Chinsurah ..	84	786	1687 Edn., dated the 8th April 1938.
(2) Darjeeling	..	1,014	2871 Edn., dated the 8th July 1938.
(3) Gaibandha	600	1,920	2715 Edn., dated the 25th June 1938.
(4) Bogra	1,350	4,860	4557 Edn., dated the 10th August 1938.
(5) Bankura	1,260	4,200	5119 Edn., dated the 1st September 1938.
(6) South Suburban ..	750	4,380	5262 Edn., dated the 7th September 1938.
	4,044	17,160	
	or 21,204		

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	..	..	..	1,000		1,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939 40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	
4,044	..	17,160		21,204		21,204	*See* below

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37 Education (General).							
University—Grants to non-Government Arts Colleges for Men—Non-recurring Building Grants.	39. Capital grant towards the construction of a room in the Moslem Hostel attached to the Daulatpur Hindu Academy for holding its Arabic and Persian Classes.	1,847	.	..	.	1,847	.

Remarks —The Trust Deed of the Daulatpur Hindu Academy does not allow the College Authorities to seek affiliation in Arabic and Persian and to make arrangements for the teaching of these subjects in the College and also to incur any expenditure on that account. The Moslem students of the College, who take up these subjects, are treated as non-Collegiate students and are taught these subjects in a room of the Moslem Hostel attached to the College. But as the Hostel has only 3 rooms, it has not been found possible to set apart permanently any room for holding these classes. It is, therefore, proposed to build a separate room for this purpose at an estimated cost of Rs. 1,846-12, Government contributing the entire amount as a special case.

Administrative approval accorded in Government Order No. 1368-T.—Edn., dated the 19th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Special—I—Government Special Schools—Training Schools—Contingencies.	40. Training of ten additional Guru pupils in the Contai Guru Training School.						
Stipends to pupil teachers.	....	..	..	1,200	..	1,200	
Other contingent charges.	....	..	..	30	..	30	
	Total ..	..	..	1,230	..	1,230	

Remarks.—In order to give more training facilities to pupils, it is desirable that the existing Guru-Training School at Contai should be expanded and made available for training of a greater number of gurus, viz., 26 in place of 16. It is accordingly proposed to award 10 additional stipends at Rs. 10 each per month and to sanction an additional contingent expenditure at Rs. 30 a year. No additional staff will be necessary. Administrative approval accorded in Government Order No. 1491 T.—Edn., dated the 14th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	R	Rs.	Rs.	Rs.	Rs.	Rs.	
1,847	..	..	.	1,847	.	1,847	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	
	..	200	..	200		200	*See* below.
	..	5	..	5		5	
	..	205	..	205		205	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
University grants to non-Government Arts Colleges for Women—Grants under the Dacca Board of Education—Recurring.	41. Additional grants-in-aid to the Kamrunnessa Girls' School, Dacca, for its College Section.	..	..	6,000	..	6,000	..

Remarks.—The Kamrunnessa Girls' High School, Dacca, is in receipt of a Government grant-in-aid of Rs. 500 per month. In 1933-34, Intermediate Classes were started in the institution and the Board of Intermediate and Secondary Education, Dacca, recommended an additional grant-in-aid of Rs. 500 for the College Section. In view of the good work done by the Institution at Dacca and until Government can make adequate arrangements for girls' education there, it is proposed to sanction a grant-in-aid of Rs. 500 per month for the College Section, on condition that any further expansion of the buildings and activities of the College should not be undertaken without the previous approval of Government.

Administrative approval accorded in Government Order No. 5290 Edn., dated the 9th September 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Secondary—Direct grants to non-Government Secondary Schools for Girls—Grants under the Dacca Board of Education—Recurring—Ordinary Grant.	42. Grant-in-aid to the Ananda Asram, Dacca.	..	..	4,200	..	4,200	

Remarks.—The Ananda Vidyapeeth is a High School for girls established at Gandaria in Dacca. Combined with general instruction the school imparts compulsory industrial training in Weaving, Knitting and Embroidery, Carpet-making, Dyeing and Printing, Tailoring, Cane-work, Drawing and Painting and Music. The Director of Public Instruction and the Inspectress of Schools, Dacca Circle, have both approved of the lines on which the school is working.

The Board of Intermediate and Secondary Education, Dacca, has recognised the school and has recommended grant-in-aid of Rs. 350 per month to it.

The school has been very highly spoken of by many eminent people. The Commissioner of the Dacca Division recommended the grant very strongly and said that without financial assistance the continued existence of the school would be precarious. In consideration of these circumstances, a non-recurring grant of Rs. 4,200 was made to the school during 1938-39, the charge being found by reappropriation and it is now proposed to include the necessary provision in the next year's budget.

(The scheme has been administratively approved but no formal orders issued.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	6,000	..	6,000		6,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
	..	4,200	..	4,200		4,200	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Special—K—Direct Grants to non-Government Special Schools—Recurring—Other Miscellaneous Schools for Boys.	43. Grant-in-aid to the Nalanda Vidyabhaban, Calcutta.	..	..	900	..	900	..

Remarks.—The Nalanda Vidya-bhaban, Calcutta, was started in May 1935, under the auspices of the Bengal Buddhist Association. It is a Tol under the management of a strong Committee, and there is provision for the teaching of English, Bengali, Hindi, Burmese, Ceylonese (Sutta, Binaya, Abhidarm) through the medium of Pali. The institution has been doing good work, but it requires financial help for effecting improvements. It is, therefore, proposed to make a grant to it of Rs. 75 per month against a proposed scale of expenditure of Rs. 250 per month The Tol will be required to find Rs. 175 per month from private sources.

Administrative approval was given to the scheme in Government Order No. 4456-Edn., dated the 5th August 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education. (General).							
Secondary—Government Secondary Schools for Boys—Other Contingencies—Purchase and Repairs of Appliances.	44. Supply of lanterns for teaching Geography to twelve Government High Schools.	3,000	..	..	..	3,000	..

Remarks.—Under the Revised Regulation for the Matriculation Examination, Geography has been prescribed as a compulsory subject for the examination and the use of a lantern in class work is considered to be essential to deal with the subject effectively. Out of the 47 Government Schools 35 possess lanterns, but the remaining 12 have not yet been provided with any. Administrative approval of Government has accordingly been accorded in this department letter No. 4265Edn., dated the 27th July 1938 to the scheme for the supply of lanterns for teachig Geography to twelve Government High Schools in the Presidency at a non-recurring cost of Rs. 3,000.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
General—Miscellaneous—Board of Secondary and Intermediate Education, Dacca.	45. Practical examination in scientific subjects at the Intermediate Examinations of the Dacca Board.	..	..	1,875	..	1,875	

Remarks.—In connection with the introduction of practical examination in Science subjects at the Intermediate Examinations of the Board of Intermediate and Secondary Education Dacca, it is proposed to increase the allotment under "Examination charges" of the Dacca Board by Rs. 1,875.

Administrative approval of Government was accorded in Government Order No. 1982Edn., dated the 26th April 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	900	..	900		900	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,000	..	..	..	3,000	..	3,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	1,875	..	1,875	..	1,875	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General.)							
University—Government Arts Colleges for Men——Other Contingencies of the Hooghly College.	46. Purchase of furniture for equiping the new Physics Room of the Hooghly Mohsin College.	350	.	..	..	350	..

Remarks.—The Principal, Hooghly Mohsin College, reported that the existing Physics Rooms and Workshops of the College were completely inadequate and that additional rooms were essentially necessary. It is therefore proposed to convert the ground floor, formerly occupied by the Hooghly Madrasah, into a Practical Room for B. A. students and into a Workshop for mechanic. A sum of Rs. 350 is required to equip the proposed Physics Room with 7 working tables with panel doors and shelves.

Administrative approval of Government has been accorded in Government Order No. 409T.—Edn., dated the 23rd May 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Secondary—Direct grants to non-Government Secondary Schools for Boys—Non-recurring Building grants.	47 Building grant to the Maharaja Cossimbazar Polytechnic Institute.	30,000	..	..	..	30,000	

Remarks.—In 1928 administrative approval was accorded to a scheme for a grant of Rs. 30,000 to the Maharaja Cossimbazar Polytechnic Institute for the construction of additional buildings for the school at an estimated cost of Rs. 61,671. The authorities of the Institution have now reported that for the scheme, which is just nearing completion, they had to take a loan of Rs. 21,000; the total cost so far incurred is Rs. 49,000 and a further expenditure of Rs. 5,000 will be required for completion. They have now come up for the payment of the grant.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Direct Grant to Non-Government Secondary Schools for Girls—Recurring.	48. Grant-in-aid to the Narisiksha Mandir, Dacca.	3,000	..	..	..	3,000	..

Remarks.—The Nari Siksha Mandir, Dacca, which was started in 1928, has received temporary recognition as a High School under the Board of Intermediate and Secondary Education, Dacca. It is with great difficulty that the school authorities have been meeting the expenditure of the school. They have now applied for a grant-in-aid from Government without which they cannot manage. In consideration of the good work done by the institution, administrative approval of Government was accorded in Government Order No. 3762-Edn., dated the 30th November 1937, to a recurring grant of Rs. 250 per month to the institution for one year for the present.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
350	..	.	..	350		350	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
30,000	..	..	..	30,000	..	30,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,000	..	..	..	2,000	..	2,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Universities—Government Professional College—Bengal Engineering College—Contingencies—Consolidated Grant.	49. Purchase of tents and shamianas for the use of the students and members of the staff of the Bengal Engineering College at Annual Survey Camp and the Pleaders' Survey Training Class.	3,456	..	..	..	3,456	..

Remarks.— The conditions of many of the tents that are now in use at the Annual Survey Camp and the Pleaders' Survey Training Class are very bad, and it is feared that these will be rendered quite unserviceable shortly. It is accordingly necessary to replace these worn out and unserviceable tents. It has been decided to purchase some of the articles during 1939-40, at a total cost of Rs. 3,456

Administrative approval of Government has been accorded in this department letter No. 5180Edn., dated the 29th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Secondary—E.—Government Secondary Schools (in Chittagong Hill Tracts)—Contract contingencies.	50. Entertainment of a maid-servant for the Rangamati Government High School.	..	..	..	144	..	144

Remarks.—Owing to the admission of girl students to the Rangamati Government High School, it is essentially necessary to appoint a maid-servant to escort the girls to and from the school on a pay of Rs. 12 per month.

In view of the urgency of the case, sanction has already been accorded to the entertainment of a temporary maid-servant for the school during the current financial year.

(Administrative approval accorded in Government Order No. 15417-E. A., dated the 5th August 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,456	..	..	..	3,456	..	3,456	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	144	..	144	..	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
University—Government Arts Colleges—Pay of Officers—Professors and other teaching staff.	51. Creation of a temporary post of Lecturer in History for the Chittagong College on Rs. 125 per month for one year, with effect from 1st July 1938.	1,500	..	..	..	1,500	..

Remarks.—The existing staff of the Chittagong College consists of one Professor of History in the Bengal Educational Service and one Lecturer in the Subordinate Educational Service. The college is affiliated in History up to B. A. Honours Standard. The University demands the appointment of a third lecturer in the subject. Administrative approval of Government has accordingly been conveyed to the appointment of a temporary lecturer in History on Rs. 125 per mensem for one year with effect from the 1st July 1939 for the present. Administrative approval was accorded in Government Order No. 5898Edn., dated the 7th November 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Secondary—Government Secondary Schools for girls—Pay of Officers—Mistresses.	52. Creation of four posts of Physical Instructresses in the Government High Schools for Girls.	..	..	5,743	..	5,743	..

Remarks.—Physical exercise has been made compulsory for Classes III to VIII and optional for Classes IX and X of Government High Schools for Girls. Four of these schools have no Physical Instructresses for imparting physical instruction there. Government accordingly in their letter No. 5872Edn., dated the 4th November 1938 accorded administrative approval to the creation of four posts of Physical Instructresses in the scale of Rs. 75—8-2—115—5-2—125 (*s.b.*)—5-2—135—10-2—175.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	..	..	..	1,000	..	1,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	2,400	..	2,400	..	2,400	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
University—Government Professional Colleges—Training Colleges for teachers—Allowances, honoraria, etc.—Travelling allowance.	53. Scheme for the training of untrained graduate teachers of selected non-Government Secondary Schools for Boys.	2,000	..	..	..	2,000	..
Secondary—Direct grants to non-Government Secondary Schools—Non-recurring—Other grants.	....	4,000	..	..	..	4,000	..
	Total ..	6,000	..	..	..	6,000	..

Remarks.—The scheme for the training of the untrained graduate teachers of certain selected non-Government secondary schools for boys was administratively approved in Government Order No. 531 Edn., dated the 18th February 1936. Under that scheme fifty selected schools are to be given a grant of Rs. 160 each for purchase of books, etc., so that the teachers could study these books under the supervision and guidance of the Principals of the two Training Colleges and appear at the B. T. Examination of the Calcutta University as private candidates.

The scheme is a two-year scheme, a batch of 25 schools being aided each year.

Provision of Rs. 6,000 for one year was allowed in the 1937-38 budget and the balance was provided in the 1938-39 budget. As, however, negotiations could not be completed with the University for the necessary changes in the Regulations, the scheme could not be given effect to in 1937 and the money lapsed.

Proposals for the necessary changes in the Regulations have already been received from the University and the scheme will be introduced as soon as these are sanctioned; it is necessary that the provision for the second year should be made in the budget of 1939-40.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General—Inspection (Men's Branch)—Pay of Officers—Other Inspecting Officers.	54. Creation of a temporary post of Inspecting Maulvi, Calcutta, on Rs. 35.	420	..	..	..	420	..

Remarks.—The increase in the number of maktabs within the area of the Calcutta Corporation in recent years demands the appointment of an Inspecting Maulvi. In their letter No. 4921-Edn., dated the 24th August 1938, Government accorded administrative approval to the creation of a temporary post of Inspecting Maulvi, Calcutta, for the present for a period of one year, with effect from the 1st March 1939.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,000	.	.	..	2,000		2,000	*See* below.
4,000	..	.	..	4,000		4,000	
6,000	.	.		6,000		6,000	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non recurring.		Recurring.		Total			
Voted	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
280	..	..	..	280	..	280	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Secondary—Direct Grants to non-Government Secondary Schools for Girls—Recurring—Ordinary Grants.	55. Additional provision for grants-in-aid to non-Government Secondary Schools for Girls	..	..	2,00,000	..	2,00,000	

Remarks.- The existing provision for grants-in-aid to non-Government Secondary Schools for Girls is inadequate to meet the growing demands of girls' education in the province. It is accordingly proposed to make an additional recurring provision of Rs. 2,00,000 a year in the budget for the purpose.

Administrative approval accorded in Government Order No. 6206Edn., dated the 29th November 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Special—Direct Grants to non-Government Special Schools—Recurring—Madrasahs.	56. Provision for additional recurring grants to Madrasahs under the reformed scheme.	..	..	30,000	..	30,000	

Remarks.—In January 1938, Government agreed to the following additional recurring provision for making grants to non-Government Madrasahs following the reformed scheme of studies :—

	Rs.
Ultimate	1,69,938
Immediate (1938-39)	69,938

Rs. 69,938 was accordingly provided in the "Education" budget for 1938-39.

But in deference to the wishes of the members of the Provincial Legislature, a sum of Rs. 30,000 was earmarked at the time of finally sanctioning the scheme for distribution to Madrasahs following the old scheme.

It is now proposed to make an additional provision of Rs. 30,000 so as to enable the restoration to the non-Government New Scheme Madrasahs of the full additional recurring grants originally meant for distribution to them.

Administrative approval accorded in Government Order No. 5934Edn., dated the 8th November 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	2,00,000		2,00,000	..	2,00,000	*See* below

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	30,000	..	30,000		30,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37.—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General—Scholarship—In Arts Colleges for women.	57. Creation of two state scholarships for Indian Women to study abroad.	.	..	1,120	..	1,120	
Charges in England—High Commissioner—Other Charges.	....	.	..	27,918	..	27,918	..
	Total ..	.	..	29,038	..	29,038	

Remarks.—The education of women and girls in this province is developing rapidly and for some years it will be necessary to send women abroad for training. It is proposed to create two scholarships tenable for three years and to be awarded every year to Indian women for study abroad at a recurring cost of Rs. 7,820 immediate and Rs. 29,038 a year ultimate.

Administrative approval accorded in Government Order No. 5778-Edn., dated the 29th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct grants to non-Government Special schools—Training Schools for Mistresses.	58. Grant-in-aid to the training classes attached to the Saroj Nalini Industrial School, Calcutta.	..	.	2,400	..	2,400	

Remarks.—The training classes attached to the Saroj Nalini Industrial School, Calcutta, have been opened with a view to training widows and indigent women hailing from the mufassal who are eager to earn their own livelihood by honourable means after finishing their training. They teach up to the junior standard and are open to all qualified students, irrespective of class or creed. It is expected that this scheme will help greatly in spreading female education particularly in rural areas, where the dearth of trained women teachers are keenly felt.

As the authorities of the school are unable to set apart any amount from the grant sanctioned by the Industries Department for Industrial Classes, this department have agreed to a monthly grant-in-aid of Rs. 200 for the above purpose. Administrative approval has been accorded in Government Order No. 5765 Edn., dated the 28th October 1938

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Special—Direct Grants to non-Government Special Schools—Training Schools for Mistresses.	59. Grant towards the maintenance of the training class attached to the Vidyasagar Bani Bhawan.	..	..	4,200	..	4,200	..

Remarks—The number of primary schools for girls is increasing every year and there is an urgent need of a large number of lady teachers for the spread of education among girls and women. The annual output of trained teachers is quite inadequate to meet the demand. Government accordingly in their letter No. 4489-Edn., dated the 6th August 1938, accorded administrative approval to a recurring grant of Rs. 4,200 per annum towards the maintenance of the training class attached to the Vidyasagar Bani Samity, Calcutta, on condition that it is amalgamated with the Brahmo Training School, Calcutta.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	1,120	.	1,120		1,120	*See* below.
	..	6,700	.	6,700		6,700	
	..	7,820		7,820		7,820	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	2,400		2,400	.	2,400	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
	..	2,800	..	2,800	.	2,800	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Secondary—Direct Grants to non-Government Secondary Schools for Girls—Non-recurring—Other grants.	60. Training of matriculate girls students prior to their entering vernacular training schools in the Dacca Circle.	500	..	..	..	500	..

Remarks.- It is proposed to make arrangements for training matriculate girl students prior to their entering vernacular training schools in the Dacca Circle at five different centres, viz., Mymensingh, Chittagong, Comilla, Barisal and Kalimpong, on an experimental basis for a period of three years from the next session at an estimated cost of Rs. 500 per annum for payment of remuneration to the teachers of the five centres in connection with the extra work for training. Administrative approval was given to the scheme in Government Order No. 4526Ed., dated the 9th August 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Primary—H—Direct Grants to non-Government Primary Schools for girls—Recurring.	61. Additional provision for grants-in-aid to non-Government primary schools for girls in the district board areas	..	..	81,204	..	81,204	.

Remarks.—The existing allotment for grants-in-aid to non-Government primary schools for girls is fully exhausted by annual distribution among schools which are already in receipt of grants. Thus there is no money left to sanction aids to new girls' primary schools or additional grants to existing deserving schools. It is accordingly proposed to make additional provision of Rs. 81,204 per annum in the "Education" budget for the purposes as detailed below :—

	Rs.
(i) Grants to 107 girls' schools in district board schools	57,600
(ii) Additional grants to 70 girls' schools in district board areas	23,604
	81,204

Administratively approved in Government Order No. 5561Edn., dated the 26th September 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General—Miscellaneous—Other items.	62. Holding of Education Week—one in Eastern Bengal and the other in West Bengal.	..	..	1,000	..	1,000	..

Remarks.—In this department letter No. 604 T.-Edn., dated the 4th June 1938, administrative approval of Government was accorded to the Scheme for holding two Education Weeks each year—one in East Bengal and the other in West Bengal—with a Government contribution of Rs. 500 to be paid to the authorities of each Education Week for meeting a part of the cost of expenses for the celebration of the Education Week.

Estimate of expenditure in 1939-40.						Total demand for grand for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
500	..	..	..	500		500	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	81,204		81,204	..	81,204	*See* below

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	1,000	..	1,000	..	1,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37.—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous—Pay of officers—Contingencies.	63. Reorganisation of the scheme for medical inspection of school children in Government and aided secondary schools for boys in the city of Calcutta.						
	Pay of 3 whole-time medical officers at the rate of Rs. 125 per month.	..	..	4,500	..	4,500	..
	(1) Apparatus, appliances, furniture, etc.	..	..	400	..	400	..
	(2) Medicine for the clinic.	..	..	100	..	100	..
	(3) Free supply of spectacles to poor students.	..	..	300	..	300	..
	(4) Contingencies	..	..	200	..	200	..
	(5) Expenses for the clinic.	..	..	144	..	144	..
				5,644	..	5,644	..
	Deduct—Provision of the existing scheme.	..	..	3,000	..	3,000	..
				2,644	..	2,644	..

Remarks. - The scheme for medical inspection of school children in Government and secondary aided schools for boys in the city of Calcutta first came into operation in 1928. It was under the administrative control of the Local Self Government Department. From 1st March, 1933 the scheme was transferred to the control of the Education Department, since then the scheme is being renewed from year to year. It is found necessary to reorganise the scheme and to give it a final shape. Government accordingly in their letter No. 1195-Edn., dated the 23rd March 1938, accorded administrative approval to the reorganisation of the scheme for medical inspection of school children in Government and aided secondary schools for boys in the city of Calcutta at an extra expenditure of Rs. 2,644.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	3,000	..	3,000	..	3,000	*See below.*
..	..	400	..	400	..	400	
..	..	100	..	100	..	100	
..	..	300	..	300	..	300	
..	..	200	..	200	..	200	
..	..	144	..	144	..	144	
..	..	4,144	..	4,144	..	4,144	
..	..	3,000	..	3,000	..	3,000	
..	..	1,144	..	1,144	..	1,144	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Special—J.—Special Schools—(b) Guru Training Schools—J-5—Contingencies—Other Contingent Charges.	64. Refresher courses for primary school teachers of the province.	12,025	..	..	..	12,025	..

Remarks.—A refresher course for trained primary school teachers is considered a sine qua non to maintain the efficiency of teachers, and it is in vogue in other countries. This Government have so far encouraged private enterprise in the matter, and such experiments have met with some success. But the time has now come when it should be undertaken by Government as a part of their programme for the improvement of primary education in the province. A scheme has accordingly been worked out for holding refresher courses for primary school teachers of the province at suitable centres on an experimental basis for a period of five years for the present at an estimated cost of Rs. 2,405 per annum.

Administrative approval of Government accorded in Government Order No. 5598-Edn., dated the 27th September 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Secondary—District grants to non-Government Secondary Schools for Boys—Recurring Ordinary Grants.	65. Additional provision for grants-in-aid to non-Government secondary schools for boys.	..	..	1,00,000	..	1,00,000	..

Remarks.—The existing allotment for grants-in-aid to non-Government secondary schools for boys is distributed to about 500 high schools and 350 middle schools; the allocation is roughly as follows:—

	Rs.
500 high schools	7,58,000
350 middle schools	1,75,000

Thus on an average each high school receives a monthly grant of Rs. 126 only and each middle school Rs. 41-10-8 only. There are still about 700 unaided high schools and about 1,100 unaided middle schools and, if at least 50 per cent. of these schools are given aid at the above rate, an additional provision of Rs. 7,89,000 will be necessary, against which an additional provision of Rs. 1,00,000 only has been provided in the budget for 1938-39. It is now proposed to provide another sum of Rs. 1,00,000 for the purpose.

Administrative approval accorded in Government Order No. 5352 Edn., dated the 13th September 1938.

Estimate of expenditure in 1939-40.						Total demand for grand for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,405	..	..	..	2,405		2,405	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	1,00,000	..	1,00,000		1,00,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education. (General).							
Special—Direct Grants to non-Government Special Schools.	66. Grant to the Union Christian Training College at Berhampore (Murshidabad) for its expansion and improvement.						
Recurring—							
Training Schools for Masters.		..	..	4,860	..	4,860	..
Non-recurring—							
Furniture and Equipment Grants.		900	..	..	..	900	..
		900	.	4,860	..	5,760	.

Remarks.—There is a proposal for the expansion and improvement of the Union Training College at Berhampore (Murshidabad)—an institution of the status of a Normal School—under the auspices of the London Missionary Society. The number of students for training will be increased from 15 to 30 and half the number will be from the non-Christians.

In view of the good work expected from the institution when expanded and improved, it is proposed to make the following grants to it :—

	Per mensem.	
	Rs.	
Recurring—		
Thirty stipends at Rs. 10	300	
Towards salary of staff	50	
Towards hostel rent	30	
Contingencies	25	
Per month—Total	405	
Or ..	4,860	Per annum.
Non-recurring—		
Purchase of furniture and equipments	900	

Administrative approval accorded in Government Order No. 6272 Edn., dated the 3rd December 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37.—Education (General).							
General—N-Scholarships—Scholarships for Muslim students (lump provision).	67. Additional provision for scholarships for Muslim students.	..	..	60,000	..	60,000	..

Remarks.—Administrative approval of Government has been accorded in letter No. 6077Edn., dated the 22nd November 1938, to an additional provision of Rs. 60,000 per annum for award of special scholarships to Muslim students subject to the condition that—

(*a*) the distribution of these scholarships should be made according to such principles as may be laid down by the Cabinet, and

(*b*) that the rates of these scholarships should be fixed by the proposed Cabinet Committee.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	4,860	..	4,860	..	4,860	*See* below.
900	..	..	..	900	..	900	
	..	..	..	5,760	..	5,760	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	60,000	..	60,000	..	60,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
University - B—Government Arts Colleges for Women—Pay of Officers—Professors and Other Teaching Staff.	68. Provision for the teaching of Arabic, Persian and Urdu in the Bethune College, Calcutta.	4,500	..	..	..	4,500	..
Other Contingencies—Purchase of Books.		1,200	..	..	..	1,200	..

Remarks.— At present there exists no arrangement in the Bethune College, Calcutta, for teaching of the subjects in question, and there is a demand for teaching these subjects in the College. It is accordingly proposed to appoint three lecturers in Persian, Arabic and Urdu on temporary basis on Rs. 125 per month each and to purchase books at a total cost of Rs 1,500 In view of the urgent necessity for making arrangements for teaching Urdu from the current session, a temporary post of lecturer in Urdu and a grant of Rs. 300 for purchase of books have been sanctioned during 1938-39, the charge being met by reappropriation. The other two posts of lectureship in Persian and Arabic are proposed to be created from July 1939 and the post of lectureship in Urdu will be retained from March 1939. The scheme has been administratively approved in Government Order No. 13627 Edn., dated the 19th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs	Rs.	Rs.	Rs.
University—B—Government Arts Colleges (for Men).	69. Establishment of Intermediate Class Studies at the Hooghly Madrasah.						
B-1—Pay of Officers.	....	..	..	19,404	..	19,404	..
B-2—Pay of Establishment—Clerks and Librarians.	....	..	..	765	..	765	..
Servants ..	....	..	..	192	..	192	..
B-3—Allowances, Honoraria, etc.—Travelling Allowances.	....	..	..	200	..	200	..
B-4—Contract Contingencies.	....	500	..	240	..	740	..
B-5—Other Contingencies—Grants to Clubs and Common Rooms.	....	..	..	200	..	200	..
Purchase of Books, etc.	....	500	..	200	..	700	..
	Total ..	1,000	..	21,201	..	22,201	..

Remarks— Reports show that most of the students who annually come out successful at the High Madrasah Examination from the High Madrasahs in West Bengal have to give up their studies as there is no Islamic Intermediate College within their easy reach and as they cannot afford to bear the expenses of higher education at a distant place. It is evident that there is a real need for such a college in West Bengal.

It is accordingly proposed that Islamic Intermediate Classes should be added to the Hooghly Madrasah. Administrative approval accorded in Government Order No. 5994 Edn., dated the 16th November 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,500	..	..	..	3,500		3,500	*See* below
1,200	..	..	..	1,200	..	1,200	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	3,400	..	3,400		3,400	*See* below.
	..	320	..	320		320	
	..	104	..	104		104	
..	..	100		100		100	
500	..	120	..	620		620	
	..	100	..	100		100	
500	..	100	..	600	..	600	
1,000	..	4,244	..	5,244	..	5,244	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37.—Education (General).		Rs.	Rs	Rs.	Rs.	Rs.	Rs.
General—O—Miscellaneous—Other items.	70. Inauguration of a school broadcast scheme in certain Government schools.	2,340	..	..	..	2,340	..

Remarks.—It is proposed to sanction the payment of a non-recurring grant of Rs. 2,340 to the all-India radio towards the cost of purchasing wireless receiving sets for 11 Government schools within 25 miles of Calcutta, in connection with the school broadcast scheme. It is proposed to introduce the scheme as an experimental measure. The experiment is well worth trying, specially when Calcutta possesses a new short wave transmitter. Both the Calcutta University and the all-India radio will contribute a similar amount towards the success of the experiment.

The scheme has been administratively approved in Government order No. 5791-Edn., dated the 31st October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
University—Government Arts Colleges for Men—Pay of Officers—Professors and Other Teaching Staff.	71. Affiliation of the Presidency College, Calcutta in Biology to the I.Sc. Standard of the Calcutta University.	..	..	2,783	..	2,783	..
Pay of Establishment—Servants.		..	..	299	..	299	..
Other Contingencies—Contingencies of the Presidency College.		1,300	..	200	..	1,500	..
		1,300		3,282		4,582	

Remarks.—Under the recently sanctioned Medical Regulations, admission to Medical Colleges will as a matter of fact be restricted to students passing the I.Sc. Examination with Biology. In order that the Presidency College students be not at a disadvantage, it is necessary to seek the affiliation of the College in Biology to the Intermediate Standard of the Calcutta University. The ultimate estimated cost of the scheme is as follows :—

Capital.	Rs.
Apparatus and charts	800
Books	500
Total ..	1,300
One lecturer in the scale of Rs. 125—350	2,783
One skilled bearer on Rs. 20—30	299
Laboratory expenses	150
Library grant	50
Total ..	3,282

Administrative approval accorded in Government Order No. 1302 Edn., dated the 17th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,340	..	..	..	2,340		2,340	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
..	..	1,000	..	1,000	..	1,000	*See* below
..	..	160	..	160	..	160	
1,300	..	200	..	1,500	..	1,500	
1,300		1,360		2,660		2,660	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Special—Government Special Schools—Commercial Institute.	72. Opening of an additional section in the Government Commercial Institute :—						
Pay of Officers ..	One whole-time lecturer in the scale of Rs. 130—10/2—250.	..	..	2,238	..	2,238	..
	Two part-time lecturers on Rs. 75 per month.	..	..	1,800	..	1,800	..
Pay of Establishment.	One clerk in the scale of Rs. 35—35—40—4/2—60—3/2—80	..	..	690	..	690	..
Contingencies	Furniture .	600	..	..	..	600	.
	Electric fans	300	..		..	300	..
	Total ..	900		4,728	.	5,628	..

Remarks.—There is a growing demand for practical commercial education in the province and the need for an additional section of the Government Commercial Institute is keenly felt. Administrative approval of Government has accordingly been accorded to the scheme for the opening of an additional section in each of the 1st and 2nd year classes of the Institute at an estimated non-recurring expenditure of Rs. 900 and an annual recurring expenditure of Rs. 4,782 in Government Order No. 5782 Edn., dated the 29th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government Professional Colleges—Bengal Engineering College—Pay of Officers—Professor and other Teaching Staff.	73. Opening of a three-year course leading to a B.Sc. degree in Metallurgy at the Bengal Engineering College.	..	..	5,530	..	5,530	
Allowances, honoraria—Travelling allowance.	. . .	..	..	500	..	500	
Contingencies—Consolidated grant.	. . .	950	..	1,000	..	1,950	.
		950	..	7,030	..	7,980	.
	Deduct savings on account of abolition of part-time post of Professor of Geology (Rs. 170 × 12).	..	..	—2,040	..	—2,040	.
		950	..	4,990	..	5,940	.

Remarks.—It is proposed to open at the Bengal Engineering College a three year course leading to a B.Sc. degree in Metallurgy. The course will consist of specialised instruction in the various branches of Metallurgy and is designed to qualify students for posts of Metallurgists, Metallurgical Chemists or Assayers and Technologists for fuels and refractory materials. The Calcutta University was consulted as to whether they would agree to the proposed course of study and the grant of such a degree. The University have agreed to the proposal and have suggested necessary changes in their regulations for approval of Government. The present Professor of Metallurgy in the Bengal Engineering College, with the help of an Assistant Professor whom it is proposed to appoint in the Bengal Educational Service, will conduct the classes, and the part-time post of Professor in Geology on Rs. 170 per month will be abolished. With the fee receipts of the students, the scheme is expected to be self-supporting and has been administratively approved in Government Order No. 6769-Edn., dated the 28th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	1,040	.	1,040		1,040	*See* below.
	..	1,200	..	1,200		1,200	
	..	280	.	280	.	280	
600	..	..		600	..	600	
300	.	.		300	.	300	
900	.	2,520	.	3,420	.	3,420	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.	..	600	..	600		600	*See* below.
	..	500	.	500		500	
950	..	350		350		1,300	
	.	..			..		
	..	..					
950	..	1,450	.	1,450		2,400	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37- Education (General).							
University Government Arts Colleges.	74. Scheme for holding tutorial classes for preparing candidates for the All-India Competitive Examinations.						
Allowances, honoraria, etc.	. . .	3,750		. .	.	3,750	.
Contingencies—Contingencies of Presidency College.	. .	2,500			.	2,500	. .
Other contingencies—Purchase of books.	. .	1,250	.	. .		1,250	.
	Total .	7,500		. .		7,500	.

Remarks.— In view of the poor result obtained by candidates from Bengal at the All-India Competitive Examinations in recent years, it is thought that tutorial classes at selected centres for preparing such candidates for those examinations are likely to be of service. A scheme has accordingly been worked out at an estimated cost of Rs. 7,500 to be spent mainly on the purchase of books and payment of remuneration to tutors during 1939-40. It is proposed to charge a small fee of Rs. 50 from every student taking a year's course.

Administrative approval accorded in Government Order No. 6023Edn., dated the 16th November 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Charges in England—High Commissioner—Other Charges.	75. Extension of the tenure of the three State Scholarships for Muslims and Scheduled Castes.	. .	. .	9,683	. .	9,683	. .

Remarks.—It is proposed to extend the tenure of the three State Scholarships, created in Government Order No. 4309 Edn., dated the 30th July 1938, from two to three years, with possible extension for a fourth year, at an ultimate extra cost of Rs. 9,683.

Administrative approval accorded in Government Order No. 5992 Edn., dated the 11th November 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs.	
3,750	.	.	.	3,750		3,750	*See* below
2,500		.		2,500		2,500	
1,250	.			1,250		1,250	
7,500	..	.		7,500		7,500	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	..	..			..	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
University—Government Arts Colleges for Women.	76. Additional requirements in connection with the extension of the Bethune College, Calcutta.						
Contract Contingencies.	...	1,000 (furniture)	..	1,550	..	2,550	.
Other Contingent charges.	..	3,500 (bus).	..	1,092	..	4,592	
Purchase of Chemical and Apparatus.	...	1,600 (equipment).	..	..	..	1,600	.
Rents, Rates and Taxes.	..		..	2,294	..	2,294	
		6,100	..	4,936	..	11,036	

Remarks.—The scheme for the adaptation of the Christ Church buildings for the accommodation of the Bethune College was approved by Government for inclusion in the current year's "Civil Works" budget. The work is expected to be complete by July 1939. When additional accommodation is available, increased number of students will be admitted into the college and this necessitates provision for increased expenditure on account of purchase of a bus, cost of petrol, pay of one driver, one ayee, two sweepers, and of electric installation and equipment. The amount has been administratively approved in Government Order No. 6018 Edn., dated the 12th November 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
Special Education—Government Special Schools—Training Schools for Mistresses—Pay of Officers.	77. Creation of a post of an Additional Teacher at the Muslim Female Training School, Calcutta.	.	..	1,476	..	1,476	..

Remarks.—The present strength of the instructional staff of the Moslem Female Training School, Calcutta, consists of three Teachers—one Head Mistress and two Assistant Mistresses. This staff is unable to cope with the work of the school. It had three classes up to December 1937, but there are now four classes including the senior training class which had to be opened in January 1938 on account of the demand from qualified Muslim candidates for admission to this class. As the object of running this class is the outturn of senior trained Muslim Women Teachers who are needed for efficient teaching in some Primary Middle Schools established for Muslim Students, it is necessary that the teaching staff should be strengthened by the appointment of an Additional Teacher in the scale of Rs. 90—20-2—110—10—10-2—130. Administrative approval has been accorded in Government Order No. 6241 Edn., dated the 1st December 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	..	1,033	.	2,033	..	2,033	*See* below.
3,500	..	819	..	4,319	.	4,319	
1,600	..	..	.	1,600		1,600	
	..	1,720	.	1,720		1,720	
6,100		3,572		9,672		9,672	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	1,080	..	1,080	.	1,080	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
University—C—Grants to non-Government Arts Colleges for Men —Non-recurring —Building Grant.	78. Capital grant to the Saadat College, Karatia, for the Improvement of hostel accommodation.	6,830	..	.	..	6,830	

Remarks.—It is proposed to sanction a capital grant of Rs. 6,830 to the Saadat College, Karatia, towards the project for the improvement of the hostel accommodation of the college. The total estimated cost of the project is Rs. 11,830 of which Rs. 5,000 will be contributed by the college authorities. The project is of an urgent nature. Administratively approved in Government Order No. 6314-Edn., dated the 7th December 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,830	..	..	..	6,830	..	6,830	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
University—Government Arts College for men—Pay of officers—Professors and Teaching Staff.	79. Creation of a post of Lecturer in Urdu for the Hooghly Mohsin College on an experimental basis for two years from July 1939.	3,000	..	..	..	3,000	..

Remarks—There was only one teacher in the Hooghly Mohsin College for the teaching of Persian and Urdu. On the application for the affiliation of the College in Arabic, the University Inspector of Colleges recommended *inter alia* that two more teachers, one for Arabic from the beginning of the session 1938-39, and another for Urdu, from the beginning of the session 1939-40, should be appointed. The recommendation was accepted by the Syndicate of the Calcutta University. Sanction was duly given to the creation of a post of Lecturer in Arabic on a temporary experimental basis for two years from the date of appointment Administrative approval to the creation of a post of Lecturer in Urdu on a temporary experimental basis for two years from July 1939 was accorded in Government Order No. 6288 Edn., dated the 5th December 1938

The estimate of expenditure during 1939-40 represents the pay of the officer at Rs. 125 per month, for 8 months from July 1939, namely, Rs. $125 \times 8 = Rs.$ 1,000. The estimate of ultimate expenditure represents his pay for two years, namely, Rs. $125 \times 12 \times 2 = Rs.$ 3,000.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	..	..	..	1,000	.	1,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
University—Grants to non-Government Arts Colleges for men—Non-recurring — Other Grants.	80. Grant to the P. C. College, Bagerhat, towards the liquidation of debts.	14,687	..	..	..	14,687	..

Remarks.— The P. C. College at Bagerhat has a debt of Rs. 33,402. In consideration of the desperate financial situation of the college, it is proposed to make a grant of Rs. 14,687 to the college, as a special case, towards the liquidation of debts on certain condition, that the authorities of the college undertake to pay off the balance of the debt from their own funds and stop incurring further debts, by retrenchment of expenditure and increase of fee income and donations.

Administrative approval accorded in Government order No. 6316Edn., dated the 7th December 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
14,687	..	..	.	14,687	.	14,687	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37—Education (General).							
University—Government Arts College for women—Lump provision for Purdah College.	81. Establishment of a purdah college for girls in Calcutta.	71,388	..	..	..	71,388	..

Remarks.—It has been decided by Government to establish a new college to be named "The Purdah College for Girls", in Calcutta. Pending the construction of buildings and the settlement of all other items of expenditure involved in the scheme it is proposed to start the college in a rented building and open the 1st Year I.A. class from July 1939 and to make the necessary provision for 8 months of the year 1939-40, on account of staff, house rent, equipment furniture, etc., on a non-recurring basis. Administrative approval agreed to by the Finance Department.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
71,388	..	..	..	71,388	..	71,388	*See* below.

Major budget head and sub-head under which the charge falls	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General.							
O—Miscellaneous—Youth Welfare Scheme.	82. Non-recurring provision for the Youth Welfare Scheme.						
Other contingencies —Other contingent charges.	...	13,000	..	..	..	13,000	.
Grants-in-aid, contributions, etc.	....	62,000	..	..	..	62,000	..
		75,000	..	..	..	75,000	..

Remarks —In addition to the recurring grants sanctioned in terms of Government order No. 5539 Edn., dated the 22nd September 1938, for the Youth Welfare Scheme, a non-recurring grant of Rs. 75,000 as detailed below is considered to be essentially necessary for the proper working of the scheme during 1939-40 :—

	Rs.
(1) Short Training Course for teachers	13,000
(2) Grants to Inter-School Sports Associations	10,000
(3) Grants to District Councils and Youth Clubs	26,000
(4) Grants to schools for improving facilities for physical education	26,000
	75,000

(Administrative approval accorded in Government order No. 6405-Edn., dated the 15th December 1938.)

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General.							
N—Scholarships—In Special Schools.	83. Creation of additional special scholarships for the Muslim students of the Ahsanullah School of Engineering, Dacca.	..	..	3,600	..	3,600	..

Remarks—The number of Muslim students has been steadily increasing during the last few years. In 1933 their numbe was 16 and in 1937 it came up to 41. Almost all of them are in indigent circumstances. With a view to giving relief and en couragement to a larger number of poor and deserving Muslim students, it is proposed to increase the number of specia scholarships for Muslims, valued at Rs. 15 per month each and tenable for two years in the Sub-Overseer Classes from 6 t 12 and also the number of special Scholarships in the Overseer Classes from 4 to 8. The immediate cost of the scheme amounts to Rs. 1,200 and the ultimate recurring cost will be Rs. 3,600. The scheme has been administratively approved i Government Order No. 6251 Edn., dated 2nd December, 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
13,000	..			13,000		13,000	*See* below.
62,000				62,000		62,000	
75,000	.	.	.	75,000	.	75,000	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	1,200	..	1,200		1,200	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Secondary.							
Government Secondary Schools.	84. Teaching of Geography and Elementary Science in Government Schools for boys and teaching of certain compulsory subjects in Government Girls' Schools.						
Pay of Officers-Masters and Mistresses.	Appointment of 10 additional teachers in the scale of Rs. 75—175 for five Government Girls' Schools	..		15,120	..	15,120	
Contract contingencies.	Purchase of furniture for 38 schools (boys) at Rs. 395 per school.	15,010				15,010	
	Furniture for five Girls' School.	5,000				5,000	
Other contingencies	Purchase of books (for 38 boys' schools at the rate of Rs. 50 for each school).	1,900				1,900	
	Apparatus and Appliances (Rs. 300 × 38 = 11,400 + Rs. 8,500 for five girls' schools = Rs. 19,900) (Geography appliances estimated at Rs. 4,042)	19,900 4,042		..	..	19,900 4,042	
		45,852	..	15,120	..	60,972	..

Remarks.—Owing to the introduction of the Revised Regulations of the Calcutta University additional provision is necessary to teach Geography and Elementary Science in Government Secondary Schools. There are altogether 38 Government Secondary Schools for boys and 5 for girls. A scheme has been drawn up by an expert Committee after considering the requirement of each individual schools and it is found absolutely necessary to make a non-recurring provision of Rs. 45,852 and a recurring provision of Rs. 1,500 for the two months of 1940 to follow the University Regulations for teaching these subjects. Administrative approval has been accorded to the scheme in Government Order No. 6419-Edn., dated the 17th December 1938, with the reservation that the estimates will be invested further before incurring the expenditure

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	1,500		1,500		1,500	*See below.
15,010				15,010		15,010	
5,000			..	5,000		5,000	
1,900				1,900		1,900	
19,900				19,900		19,900	
4,042				4,042		4,042	
45,852	..	1,500	..	47,352	..	47,352	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Secondary.							
E—Government Secondary Schools for Girls.	85. Installation of electric fans in the Woodburn M. E. School, Calcutta.						
E—Other contingencies—Other contingent charges.		995	.	..	..	995	

Remarks.—The Woodburn M. E. School has recently been shifted to a new rented building and it is proposed to provide electric fans in the class rooms as this arrangement is considered to be more economical than the arrangement of punkha pulling system which was in existence in the building previously occupied by the said school. The installation will be done by the Communications and Works Department who will also meet the cost of maintenance of the fans from the normal repair grant. When the scheme is given effect to a sum of Rs. 256 will be surrendered from the normal contract grant at the disposal of the Director of Public Instruction, Bengal. The scheme has been administratively approved in Government order No. 6418Edn., dated the 17th December 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
37—Education (General).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
University.							
B—Government Arts Colleges for men—B-1—Pay of officers.	86. Affiliation of the Islamia College in Geography up to Intermediate standard of the Calcutta University.						
Professors and other teaching staff.		..	..	5,181	..	5,181	
B-2—Pay of establishment—Compounders and mechanics.		..	..	552	..	552	
Servants			..	328	..	328	.
4—Contract contingencies .		1,000	..	..	..	1,000	.
B-5—Other contingencies—Purchase of chemicals and apparatus.		1,500	..	300	..	1,800	..
Purchase of books, etc.		2,500	..	75	..	2,575	..
		5,000	..	6,436	..	11,436	.

Remarks—It has been decided that the Islamia College, Calcutta, should be affiliated in Geography to the Intermediate standard with effect from 1939-40. The scheme involves an expenditure of Rs. 6,436 recurring ultimate per annum and of Rs. 6,000 non-recurring. Out of the non-recurring grant, Rs. 1,000 will be met from the minor works grant of the Director of Public Instruction, Bengal.

Administrative approval accorded in Government Order No. 6422-Edn., dated the 17th December 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
995	..	..		995	.	995	*See* below.

Estimate of expenditure in 1939-40						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs	
..	..	1,200	..	1,200	..	1,200	*See* below.
..	.	240	..	240	..	240	
	..	160	..	160	..	160	
1,000	..	..	..	1,000		1,000	
1,500	..	300	..	1,800		1,800	
2,500	..	75	..	2,575	..	2,575	
5,000	..	1,975	..	6,975		6,975	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education—General.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
General—L—Direction—L-1—Pay of Officers—Other Gazetted Officers—Voted.	87. Appointment of a Reader and Secretary of the Bengal Text Book Committee in the Bengal Educational Service.	.		4,219	.	4,219	
L-2—Pay of Establishment—Clerks.	Enhancement of the pay of the two existing clerks of the Bengal Text Book Committee to the revised scale of the Director of Public Instruction's office	.	..	218	..	218	
	Total 37—Education (General).	11,34,650	..	7,01,367	144	18,36,017	144

Remarks—The scheme was first administratively approved in Government Order No. 4429-Edn., dated the 11th November 1927, but for want of funds it was given effect to with certain modifications in 1929 (*vide* Government Order No. 549T.-Edn., dated the 23rd May 1929) It is now proposed to give full effect to the scheme as the existing Text Book Committee is being run at a profit.

The details of the scheme are as follows.

Reader and Secretary.

Ultimate expenditure—Average cost of a Bengal Educational Service post—Revised scale, Rs. 150—175—175—200-40-2—300—30-2—510.

	Rs.	a.	
Rs. 351-6 × 12	4,219	2	
Immediate expenditure—			
Rs. 150 × 8	1,200	0	per annum

Clerks.

	Rs.	a.	
Ultimate expenditure—Average cost of Lower Division clerks (Director of Public Instruction's office) revised scale (Rs. 45—105)	75	1	per mensem
For two posts (Rs. 751 × 2)	150	2	
Deduct average cost of existing two clerks	120	0	per mensem
Plus town allowance at 10 per cent. of pay	12	0	per mensem.
Total	132	0	per mensem.
Therefore extra cost Rs. 1,502-132, *i.e.*, Rs. 218-4 per annum	18	2	per mensem
Immediate expenditure—			
One post at Rs. 74 per mensem	888	0	per annum.
Other at Rs. 45 per mensem	540	0	per annum.
Total	1,428	0	
Deduct existing expenditure, one at Rs. 63 per mensem	756	0	per annum.
Other at Rs. 40 per mensem	480	0	per annum.
Total	1,236	0	per annum.
Plus town allowance at 10 per cent. of pay	123	10	
Total	1,259	10	per annum.

Therefore extra cost (Rs. 1,428 − 1,359-10) = Rs 68-6 or Rs. 69 per annum.

Revised administrative approval was sanctioned in Government Order No. 3099Edn., dated the 9th September 1937.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		1,200		1,200		1,200	See below
		69	..	69	..	69	
8,28,590	..	6,01,947	144	14,30,537	144	14,30,537	

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in —
1	2	3	4	5
50—Civil Works.				
	Education—General.			
A—Original Works—Buildings—Major Works.	Construction of new building for the Eden High School for Girls' Dacca.	Dacca ..	Ramna, Dacca	....

Remarks.—The Eden High School for Girls is located in a rented house which will not be available after December 1940. No suitable house is available at Dacca for the accommodation of this school. The construction of a building for the school is an immediate necessity. A scheme to erect buildings on Government land in Ramna at a cost of Rs. 10 lakhs, to accommodate 700 girls (500 in school and 200 in College) has been returned by the Finance Department with the suggestion that 2-3rds of the proposed accommodation should suffice for some years to come. Their suggestion will be examined in time for the Schedules Meeting. They have meantime agreed to accept this Schedule for Rs. 2 lakhs expenditure in 1939-40.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
10,00,000	..	..	2,00,000	..	.	*See* below.

No.	Description of scheme.		Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
			Cost of ultimate expenditure.	Voted.	Charged.	Total.		
			Rs.	Rs.	Rs.	Rs.	Rs.	
	50—Civil Works (Minor Works.)							
	Education (General).							
	Installation of electric lights and fans in Government buildings at certain stations as detailed below	..	8,057	8,057	..	8,057	8,057	All the works in question have received the administrative approval of the competent authorities.
	Krishnagar.							
		Rs.						
	Installation of electric lights and fans in the Collegiate School in late Mr. Monomohan Ghose's residence.	7,118						
	Installation of electric lights and fans in the hostel for Muhammadan students attached to the Krishnagar College.	412						
	Malda.							
	Installation of electric lights and fans in the Head Master's quarters attached to the Zilla School.	527						
	Total—Education ..	8,057						

Schemes relating to Anglo-Indian and European Education.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(Anglo-Indian and European.)							
Anglo-Indian and European—Secondary—Direct Grants to Non-Government Secondary Schools.	1. Building projects for Anglo-Indian and European Schools.	20,000	..	..	..	20,000	.

Remarks.—A number of administratively approved building projects involving grant from Government of about Rs. 1.00,000 are awaiting funds. A schedule is accordingly put up for a lump provision of Rs. 20,000 to meet part of the cost, th balance being met out of the lump provision, if any, available under section 83 of the Government of India Act, 1935.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
37—Education.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(Anglo-Indian and European.)							
Anglo-Indian and European—Secondary—Government Secondary Schools—Other contingencies—Purchase and repair of appliances.	2. Provision of equipment for the Science, Art and Geography Class Rooms of the Victoria Boys' School, Kurseong.	6,000	..	..	..	6,000	.
	Total 37—Education (Anglo-Indian and European) ..	26,000	..	..	..	26,000	..

Remarks.—The teaching of Science, Art and Geography in the Victoria Boys' School, Kurseong, is greatly hampered on account of the lack of separate accommodation for these subjects. It is, therefore, proposed to construct a double-storied building for a Science Block with Art and Geography Room. The cost of construction of the building has been estimated at Rs. 47,700 and that of equipping the building at Rs. 6,000. A separate schedule for the building has been included under "50—Civil Works."

Administrative approval has been accorded in Government Order No. 3006 Edn. dated the 18th July 1930.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
20,000	..	..	..	20,000	..	20,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,000	..	..	..	6,000	..	6,000	*See* below.
26,000	..	..	..	26,000	..	26,000	

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Education Department—European and Anglo-Indian.**			
Original Works—Buildings (Major Works).	1. Construction of a double-storied building for Science Block with Art and Geography rooms for the Victoria Boys' School, Kurseong.	Darjeeling ..	Kurseong ..	Government order No. 3006. Edn., dated the 18th July 1930.

Remarks.—The teaching of Science, Art and Geography in the Victoria Boys' School, Kurseong, is greatly hampered on account of the lack of separate accommodation for these subjects. It is therefore proposed to construct a double-storied building for a Science block with Art and Geography room. The cost of construction of the building has been estimated at Rs. 47,700 and that of equipping the building at Rs. 6,000 for which a separate schedule has been included under "37—Education (Anglo-Indian and European Education)." The scheme has been administratively approved in Government order No. 3006Edn., dated the 18th July 1930.

The Superintending Engineer, Northern Circle, has reported that Rs. 30,000 can be spent next year.

Amount for which Administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
47,700	..	..	30,000	..	30,000	See below.

Ministry of Finance

Schemes relating to Stationery and Printing.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
56—Stationery and Printing.							
Bengal Government Press.							
G—Charges in England—Bengal Government Press—Stores Proper.	1. Ludlow Steel Cabinet.	400	..	..	..	400	..

Remarks.—The provision of a Ludlow steel cabinet is necessary for keeping the Ludlow matrices properly. Administratively approved in Government order No. 5079-Mis., dated the 18th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
56—Stationery and Printing.							
Press and Forms Department—Pay of establishment.	2. Appointment of 3 additional clerks as leave reserve in the Press and Forms Department, Bengal.	..	..	2,426	..	2,426	..
	Total—56—Stationery and Printing.	400	..	2,426	..	2,826	..

Remarks.—The permanent strength of the clerical establishment in the Press and Forms Department is 70 clerks including 4 clerks as leave reserve. The admissible leave reserve for that office in terms of Finance Department Order No. 562F., dated the 17th February 1926, is 7 clerks. Hence it is proposed to appoint 3 more clerks to the leave reserve.

Details of cost.

	Ultimate.	Initial.
	Rs.	Rs.
Pay of 3 clerks at Rs. 40—40—45—5/2—100. Average 67·4	67·4×3×12=2,426	40×3×8=960

Administrative approval accorded in Government Order No. 3059P., dated the 10th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
400	..	..	..	400	..	400	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14		15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	960	..	960	..	960	*See* below.
400	..	960	..	1,360	..	1,360	

Schemes relating to "57—Miscellaneous."

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
57—Miscellaneous.							
Donations for Charitable purposes—Other donations for charitable purposes.	1. Grant to the Women's Friendly Society.	3,600	..	..	..	3,600	..

Remarks.—The Women's Friendly Society is a charitable institution which provides work for destitute women; it also provides free lunches to its workers and gives pension to old and infirm workers. It is just self-supporting and has come up to Government for a small regular income so as to enable the field of work to be extended.

The Society is well run and is doing good work. It is accordingly proposed to give it a monthly grant of Rs. 100 only for a period of three years for the present.

Administrative approval agreed to by the Finance Department on 13th October 1938 but no formal orders issued.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,200	..	..	..	1,200	..	1,200	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
57—Miscellaneous.							
Donations for charitable purposes—Other donations for charitable purposes.	2. Building grant to the Sir Salimullah Moslem Orphanage, Dacca.	12,000	..	..	..	12,000	..

Remarks—It is proposed to sanction the payment of a grant of Rs. 12,000 to the Sir Salimullah Moslem Orphanage, Dacca, towards the completion of the building project undertaken by the orphanage authorities at an estimated cost of Rs. 70,803 for which the authorities have so far spent Rs. 47,000. Administrative approval was conveyed in Government Order No. 1515 Misc., dated the 26th April 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
12,000	..	..	..	12,000	..	12,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
57—Miscellaneous.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions— Grant to the Labour Welfare Organisations.	3. Grant to the Labour Welfare Organisations for welfare work.	20,000	.	..	..	20,000	.
	Total—57—Miscellaneous.	35,600				35,600	

Remarks.—This provision is required to assist Labour Welfare Organisations to organise welfare work amongst the labourers. Administratively approved on 4th December 1938. Rs. 10,000 and Rs. 20,000 were provided in the budget estimate for 1937-38 and 1938-39, respectively, for the same purpose.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	
20,000				20,000		20,000	*See* below
33,200				33,200		33,200	

Schemes relating to Commuted Value of Pensions.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
83—Payments of commuted value of pensions.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payments in India	1. Arrear payments of commuted value of pensions.	6,00,000	..	..	..	6,00,000	..

Remarks.—Owing to the financial difficulties of the province Government reduced their annual provision for optional commutations as from 1932-33 to Rs. 2 lakhs. A long list of pending applications has in consequence accumulated. In view of the discontent among pensioners and agitation on their behalf in the Legislative Council Government raised their expenditure on optional commutations from Rs. 2 lakhs to Rs. 12 lakhs during 1935-36 and to Rs. 20 lakhs during 1936-37. A provision of Rs. 8 lakhs each was made in 1937-38, as well as in the current financial year. It is proposed to repeat the provision in 1939-40 with a view to dispose of arrears and subsequent accumulations as far as possible. The schedule represents the excess over the normal provision for the purpose.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,00,000	..	..	..	6,00,000	..	6,00,000	*See* below.

Schemes relating to Loans and Advances.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
Loans and Advances by Provincial Governments.	*Education Department.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans and Advances bearing Interest—Miscellaneous Loans and Advances.	1. Loans to the Commissioner of Wakfs in connection with the construction of a building for his office.	55,000	..	..	..	55,000	..

Remarks.—The Board of Wakfs keenly feels the want of a permanent habitation for its office, and it has been decided that a suitable site should be secured and a building constructed at an early date. For this purpose, the Commissioner of Wakfs has approached Government for the grant to him of a loan of Rs. 55,000 for twenty years.

It is accordingly proposed that the Commissioner should be granted a loan of Rs. 55,000 at 4 per cent. to be repaid in 20 equated annual instalments.

Administratively approved.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
Loans and Advances by Provincial Government.	*Public Health Department.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans and Advances bearing interest—Loans to Municipalities.	2. Scheme for the construction of a protective embankment for isolating the inhabited areas in the Tollygunge Municipality for the purpose of protection from being flooded during monsoons.	75,000	..	..	..	75,000	..

Remarks.- The scheme will cost Rs. 1,50,000 in all. Half will be met by loan and half by grant from Government Provision for loans appears here.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
	Local Self-Government Department.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans and advances by Provincial Governments.	3. Loan to the Jessore Municipality for Improvement of roads.	30,000	..	..	..	30,000	..
Loans and Advances bearing interest—Loans to District and Local Fund Committees.	..	..	..	..	..	..	..
	Total Loans and Advances.	1,60,000	..	..	..	1,60,000	..

Remarks.—The total estimated cost of the scheme is Rs. 33,737 of which Rs. 30,000 is to be met by a loan and the balance from the municipal fund. The grant of the loan has been administratively approved in Government Order No. 2913M., dated the 3rd September 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
55,000	..	..	..	55,000	..	55,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
75,000	..	..	..	75,000	..	75,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
30,000	..	..	..	30,000	..	30,000	*See* below.
..	..	..	..	..	..	..	
1,60,000	..	..	..	1,60,000	..	1,60,000	

Ministry of Home (Police, Jails, etc.)

Schemes relating to General Administration.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.	*Home Department (Police).*						
Miscellaneous—Grant to Salvation Army for Karwal Nat Settlement.	1. Grant to Salvation Army for sanitary improvement in Karwal Nat Settlement at Saidpur in the district of Rangpur.	4.000	..	..	..	4,000	..

Remarks.—In 1914 a settlement for the members of the criminal tribe generally known as the Karwal Nats was established under the provisions of the Criminal Tribes Act at Saidpur in the district of Rangpur. The object of the settlement is to reclaim the Karwals from their criminal habits by finding employment for them and training them in the industries for which they are best suited, with a view to their ultimate absorption into the general population. It is managed by the Salvation Army from income derived from industries supplemented by a grant-in-aid from Government. Besides the annual grant which is being paid at Rs. 18,000 for the last few years Government have occasionally to pay additional sums for meeting other non-recurring expenditure of imperative nature.

The settlers who number more than three hundred are compelled to live within the comparatively narrow boundaries of the settlement wall. It is reported that the present latrines in the settlement are not sufficient for the number of users and the settlement is extremely insanitary due to the latrines being situated close to the barracks. It is quite impossible to keep the enclosed areas clean and healthy and the question of latrines in the settlement is a pressing necessity. It is therefore proposed to construct one six-seated latrine and one eight-seated latrine with septic tanks in the settlement at an estimated cost of Rs. 4,000. The scheme has been administratively approved with the concurrence of the Communications and Works and the Finance Departments in Government order No. 5175 Pl., dated the 21st Septmeber 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.	*Bengal Legislative Assembly Department.*						
Legislative Bodies Provincial Legislative Assembly and Council—Pay of Establishment (Voted).	2. Appointment of 8 Watch and Ward Staff for duties in the Visitors' Gallery during the Sessions of the Legislative Assembly and Council. (6 for Assembly Department and 2 for Council Department.	..	..	3,960	..	3,960	

Remarks.—The necessity of appointing permanent Watch and Ward Staff in the Bengal Legislative Assembly and Council Departments for duties in the Visitors' Galleries within the Chamber during the Sessions of the Legislative Assembly and Council was felt chiefly for the most unsatisfactory services rendered by the temporary staff of [illegible] enrolled during the session at a payment of Rs. 3-8 per day per head. Many complaints from members and from Special Branch were also received. Taking that on an average there will be 100 sittings in a year, the cost incurred amounts to Rs. 3,000 roughly. A temporary staff selected afresh for each Session is not fit for responsible work of this nature.

[Administratively approved by Home and Finance Departments, but formal orders have not been issued pending the question of allotment of staff between Assembly and Council Departments.]

*Pay at the following scale—Rs. 35—[illegible]—45. plus a special pay of Rs. 10 p.m. [illegible]

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,000	..	..	..	4,000	.	4,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	3,480*	..	3,480	.	3,480	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.	*Agriculture and Industries Department.*						
Civil Secretariat—Agriculture and Industries Department.	3. Retention of the posts of the Employment Adviser, Bengal, and his staff.						
Pay of officers—Officers on special duty.	Special pay of the officer at Rs. 150 per mensem.	..	1,800	..	..	..	1,800
Pay of establishment—Temporary establishment.		3,768*	..	..	..	3,768	
Allowances, honoraria, etc.—Travelling allowance.	Travelling allowance of the officer at Rs. 200 per mensem.	..	2,400	..	..	..	2,400
	Travelling allowance of the officer's clerk and peons at Rs. 50 per mensem.	600	..	..	..	600	..
House rent and other allowances.	Calcutta House allowance of the officer at Rs. 125 per mensem.	..	1,500	..	..	..	1,500
	Compensatory allowance at Rs. 2 each for three peons.	72	..	..	..	72	..
Contingencies	Contingencies at Rs. 50, per mensem (including telephone for office and liveries, etc.).	600	..	..	..	600	
		5,040	5,700	..	..	5,040	5,700

Remarks.—The appointment of Employment Adviser as well as the staff under him was sanctioned for one year from July 1938 for survey and preparation of lists of different avenues of employment in Bengal with indications of the share of Bengalees and the prospects of absorption of future entrants in each occupation. As the necessity for the retention of these posts still exists, it is proposed to retain the same for a further period of one year from August 1939. As the officer belongs to an I. C. S. Cadre and as no additional expenditure is being incurred in that cadre owing to his appointment in this department, no extra provision for his pay is required in the schedule. Direct budget provision on this account will be made under the appropriate head. Extra cost involved on account of his travellling allowance and Calcutta House allowance and his staff, etc. has been included in the schedule.

Administratively approved in Government Order No. 1070T.—A.I., dated the 26th October 1938.

*Details of cost.

Pay of establishment	Ultimate.	†Expenditure in 1939-40 for 7 months from August 1939.
	Rs.	Rs.
1 Upper Division clerk at Rs. 170 per mensem (in the old scale of pay)	2,040	1,190
1 Lower Division clerk at Rs. 60 per mensem	720	420
1 Typist at Rs. 45 per mensem	540	315
3 Peons at Rs. 13 each per mensem	468	273
Total ..	3,768	2,198

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	1,050	..	..	..	1,050		See below.
2,198†	..	..	..	2,198	..	2,198	
..	1,400	..	..	..	1,400		
350	..	..	..	350	..	350	
..	875	..	..		875	..	
42	..	..	..	42	..	42	
350	..	..	..	350	..	350	
2,940	3,325	..	..	2,940	3,325	2,940	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.	*Finance (Audit) Department.*						
District Administration—Treasury establishment—Pay of Establishment—Temporary Establishment.	4. Appointment of a temporary shroff in the Bakarganj Treasury.	180	..	..	..	180	

The existing staff of four shroffs, three permanent and one temporary, in the Bakarganj Treasury is inadequate to cope with the work which fully justifies the employment of an extra shroff.

Administrative approval was conveyed to the proposal in Government Order No. 10655F., dated the 3rd November 1938. The estimate for 1939-40 provides for 11 months' pay of a shroff at Rs. 15 per month.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.	*Home Department (Records).*						
Civil Secretariat—Home and Judicial Departments—Pay of establishment—Temporary establishment.	5. Entertainment of three temporary Muharrirs in the Home (Records) Department for 1 year from 1st April 1939.	1,440*	..	..	..	1,440	..

*Details are :—
3 Muharrirs on Rs. 40—1—50 each.

$$\frac{120 \times 12}{\text{Total} \quad . \quad 1,440}$$

Remarks.—The labels of proceedings and other volumes as well as bundles of records of both the pre-mutiny and post-mutiny period in the Current and Historical Record Rooms prepared several years ago are torn and faded and required to be rewritten immediately to prevent confusion. The bundles of records that have become smaller by the annual weeding of records under the 12 and 20 years' rules have to be placed in convenient bundles to find space for the accommodation of future records. The catalogues prepared and printed in 1910 have undergone many additions and alterations and they should be revised and brought up to date without further delay. The scheme described in column 2 which was imperatively urgent to prevent confusion of records and consequent delay in their supply and restoration was administratively approved on 8th February 1938 for one year with effect from 1st April 1938, the charge being met from the provisions under "Temporary establishment" of the Home and Judicial Departments. The retention of the staff is necessary for a further period of at least one year from the 1st April 1939.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
165	..	..	..	165	.	165	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant, 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,320	..	.		1,320	..	1,320	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.	*Home Department (Records).*						
Civil Secretariat—Home and Judicial Departments—Pay of Establishment—	6. Additional Permanent Establishment for the Home (Records) Department.						
Clerks ..	....	..	..	12,234	..	12,234	
Servants ..	....	..	..	276	..	276	.
	Total ..	..	.	12,510	..	12,510	.

Remarks.—The programme of work for the preservation and use of historical records for administrative and other purposes was fixed in 1919, and the minimum staff required for the absolutely important items of work was then sanctioned. But by the retrenchment of 1923-24 the staff was drastically reduced and, as a consequence, many urgent items of work were slowed down, *e.g.*, mending and copying of perishing records and press-listing of records and other important items, such as printing of perishing records, cataloguing, etc., were postponed indefinitely. The work of the Record Room has considerably increased since that time, and new items of work have been thrown on the department, both historical and current sides with the result that the reduced staff could attend only to the more urgent items of work. Recent examination has disclosed such a deplorable state of affairs that further delay in providing the minimum extra staff would render the valuable historical documents past all preservation.

2. The scheme described in column 2, which seeks the restoration of the retrenched staff to save the old perishing records from destruction, is imperatively urgent and was administratively approved on the 4th August, 1938.

Details of cost.

Additional Establishment.	Ultimate cost per annum.	Cost during 1939-40 (11 months).
Clerks—		
7 Lower Division Assistants on Rs. 60—5/2—70—6/2—130 including 1 leave reservist (average 93·25).	7,833	4,620
2 Typists on Rs. 45—5/2—75—3/2—90 (average 67·75).	1,626	990
9 Record-suppliers and record-menders on Rs. 20—1/2—32 (average 25·7).	2,775	1,980
	12,234	7,590
Servants—		
1 Daftri on Rs. 20—1/4—27 .. .. (average 23).	276	220

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..		7,590	..	7,590	.	7,590	*See* below.
..	..	220	..	220	..	220	
..	.	7,810	.	7,810		7,810	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25.—General Administration.	*Revenue Department (Miscellaneous).*						
District Administration—General establishment—Pay of establishment—Temporary establishment.	7. Temporary staff required for rewriting land revenue tauzi rolls in the Mymensingh Collectorate :—						
	(*i*) Ten clerks at Rs. 35 each per mensem for 4 months.	1,400	..	..	..	1,400	
	(*ii*) One peon at Rs. 13 per mensem for 4 months.	52	..	..	..	52	..
	Total	1,452	..	..	..	1,452	

Remarks.—The Land Revenue Tauzi Rolls of the district of Mymensingh were rewritten in 1904. Most of them are now in a dilapidated condition and there is no space for entry of new separate accounts and for noting fresh settlement against some estates. It is therefore necessary to entertain temporary staff for rewriting the rolls.
(Administratively approved in Government Order No. 12255Misc., dated the 2nd July 1938.)

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.	*Revenue Department (Miscellaneous).*						
District Administration—General establishment—Other contingencies—Other contingent charges.	8. Purchase of another elephant for the use of the Subdivisional Officer of Cox's Bazar, district Chittagong.	1,400	..	600	..	2,000	..

Remarks.—As there is no wheeled vehicle in the whole of the Cox's Bazar subdivision, touring is unusually difficult and expensive. It was, therefore, proposed to purchase 2 elephants for the use of the Subdivisional Officer. One of them has already been purchased, funds being provided in the budget for 1937-38. It is now necessary to purchase another elephant as administratively approved in Government Order No. 7073-Misc., dated the 14th April 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
1,400	.		..	1,400		1,400	*See* below
52				52		52	
1,452	.			1,452		1,452	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,400	..	400	..	1,800	..	1,800	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.	*Revenue Department (Miscellaneous).*						
District Administration—Subdivisional establishment—Pay of establishment—Servants.	9. Entertainment of 2 permanent office peons, 1 in the Narayanganj and the other in the Munshiganj subdivisional offices in the district of Dacca.	..		360	..	360	
District Administration—Subdivisional establishment—Pay of establishment—Temporary establishment.	*Deduct*—Saving on account of one temporary peon employed in the Narayanganj subdivisional office.	..	..	156	..	156	
	Net cost	..	.	204		204	

Remarks.—The menial duties in the Narayanganj subdivisional office were performed by a peon of the Salt Gola which existed there. As, however, due to the abolition of the Salt Gola the services of that peon are no longer available, it is necessary to employ an office peon there.

2. As Munshiganj is a heavy subdivision and has only one office peon, an additional peon is necessary to perform the menial duties in that office.

3. Administratively approved in Government Order No. 7709½Misc., dated the 23rd June 1931.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.	*Revenue Department (Miscellaneous).*						
District Administration—General establishment—Other contingencies—Purchase of tents.	10. Purchase of a "shamiana", measuring 24′ × 24′, complete with durrie, pegs, pole, etc., for use by the Collector of Jessore.	620	..	..	..	620	

Remarks.—A "shamiana" for use in the district of Jessore is necessary for the proper performance of official functions of administrative importance.

(Administratively approved in Government Order No. 645-Misc., dated the 16th January 1937.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	.	208	.	208	.	208	*See* below.
.	.	104		104	..	104	
	.	104		104		104	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
620	..	..	.	620	.	620	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.	*Revenue Department (Miscellaneous).*						
District Administration—General Establishment—Other contingencies—Purchase of tents.	11. Purchase of a "shamiana", measuring 24′ × 24′ for use by the Collector of Chittagong	620	..	..	..	620	..

Remarks.—A "Shamiana" for use in the district of Chittagong is necessary for the proper performance of official functions of administrative importance.

Administratively approved in Government order No. 10075-Misc., dated the 28th July 1936.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.	*Revenue Department (Miscellaneous).*						
District Administration—Subdivisional establishment—Pay of establishment—Servants (voted).	12. Entertainment of one permanent peon in the scale of Rs. 13—½—17 per mensem in each of the subdivisional offices at Contai and Tamluk in the district of Midnapore.	..	..	360 (*a*)	..	360 (*a*)	

Remarks.—As there is no office peon in the Contai and Tamluk subdivisional offices, it has become very difficult to manage the menial work in these offices. Moreover, owing to reduction in the process serving establishments, it is not possible to depute a waiting process-server to work as an office peon. In Contai particularly the necessity is so keenly felt that an unofficial sub-treasury peon is employed there who is paid by the sub-treasurer and the accountant out of their own pockets. It is, therefore, considered essential to employ one peon in each office.

2. Administratively approved in Government Order No. 1699-Misc., dated the 4th February 1937.

(*a*) Average pay of two peons for one year = Rs. 15 × 2 × 12 = Rs. 360.
(*b*) Pay of two peons for 8 months = Rs. 208.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.	*Revenue Department (Miscellaneous).*						
Commissioners—General Department—Pay of establishment—Temporary establishment.	13. Rewriting of some old and defaced "A" class registers from 1829 to 1906 in the office of the Commissioner, Burdwan Division.	4,800 (*a*)	..	..	..	4,800 (*a*)	..

Remarks.—If immediate steps are not taken to rewrite the registers it will be very difficult to rewrite them in future as the writing has almost faded. As the preservation of these registers is considered necessary, it is proposed to employ 2 temporary clerks on Rs. 40 each per mensem for a period of 5 years to rewrite them.

2. Administratively approved in Government Order No. 2114-T.R., dated the 12th May 1938.

(*a*) Pay of 2 clerks on Rs. 40 each per mensem for 5 years = Rs. 40 × 2 × 12 × 5 = Rs. 4,800.
(*b*) Pay of 2 clerks on Rs. 40 each per mensem for 8 months = Rs. 40 × 2 × 8 = Rs. 640.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
620	..	..	..	620	..	620	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	208 (*b*)	..	208 (*b*)		208 (*b*)	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
640 (*b*)	..	..	..	640 (*b*)	..	640 (*b*)	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
25—General Administration.	*Revenue Department (Miscellaneous).*						
District Administration—General Establishment—	14. Purchase of a launch for the use of the Collector of Noakhali.						
(1) Pay of establishment—Steam launch, boat and elephant establishment.		..	..	(*a*)696	..	696	..
(2) Other contingencies—							
(*i*) Steam launch contingencies.	....	..	..	(*b*)2,499	..	2,499	..
(*ii*) Other contingent charges.	...	(*c*)15,680	..	..	..	15,680	..
	Total ..	15,680	..	3,195	..	18,875	..

(*a*) Driver at Rs. 40 per month .. .. .. Rs. 40 × 12 = 480
Laskar at Rs. 18 per month .. .. .. Rs. 18 × 12 = 216

Total .. 696

(*b*) Running cost at Rs. 149-8 per month .. .. .. Rs. 149½ × 12 = 1,794
Cost of uniform 20
Annual refit 685

Total .. 2,499

(*c*) Represents the cost of the launch

(*d*) Pay of driver for 8 months 320
Pay of laskar for 8 months 144

Total .. 464

(*e*) Running cost for 8 months 1,196
Cost of uniform 20
Cost of refit for 8 months 457

Total .. 1,673

Remarks.—The Collector of Noakhali has at present a house boat which is heavy and clumsy. It is entirely unsuitable for purposes of touring in the islands as its use involves considerable loss of time. The launches in the pool cannot also be used safely in the Noakhali islands. It is therefore proposed to purchase a motor launch fitted with a Diesel engine for the use of the Collector.

Administratively approved in Government Order No. 10690-Misc., dated the 8th (11th) June, 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	(*d*)464		464	..	464	*See* below.
		(*e*)1,673	..	1,673		1,673	
15,680		..		15,680		15,680	
15,680	..	2,137	..	17,817	..	17,817	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25—General Administration.							
C (1) Civil Secretariat.	*Commerce and Labour Department.*						
	15. Appointment of a Special Officer to standardise and crystallise the conditions of employment of industrial labour in Bengal.						
Pay of officers.							
1. Officer on special duty.	....	..	28,050	..	..	..	28,050
Pay of Establishment.							
Clerks (Rs. 40—600)	....	1,815	..	..	..	1,815	..
Servants (Rs. 13—32).	....	286	..	..	..	286	..
Allowances, honoraria, etc.							
Travelling allowance.	....	500	2,000	..	..	500	2,000
House-rent and other allowances.	....	44	1,000	..	..	44	1,000
Contingencies.							
Office expenses and miscellaneous.	....	200	..	..	..	200	..
	Total ..	2,845	31,050	..	..	2,845	31,050

Remarks.—In pursuance of the declared policy of Government to standardise the conditions of employment of the different classes of industrial workers, it is proposed to appoint an Indian Civil Service officer to overhaul the service conditions obtaining in the various industrial establishments of the province with a view to standardise and crystallise those conditions. An immediate enquiry into the matter has become imperatively necessary in view of the fact that several cases have already arisen requiring settlement by Government. It is proposed to appoint the officer immediately after the budget is passed.

The work will be carried on departmentally and the provision wanted is required in addition to the normal budget provision for the department. The officer will be attached to the Secretariat as Special Officer.

The details are as follows :—

	Rs.	
Officer—Rs. 2,550 per mensem (including overseas pay) × 11 ..	28,050	(charged).
Clerks—Rs. 85 per mensem (extra cost) × 11	935	
One stenographer—Rs. 80 × 11	880	
	1,815	
Two peons at Rs. 13 per mensem × 11	286	
Travelling allowance (approximate)—		
Charged	2,000	
Voted	500	
	2,500	
House-rent and other allowances (approximate)—		
Charged	1,000	
Voted	44	
	1,044	
Contingencies (approximate)	200	

[Not yet administratively approved.]

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	28,050	..	..	..	28,050	..	See below
1,815	..	..	..	1,815	..	1,815	
286	..	..	..	286	..	286	
500	2,000	..	..	500	2,000	500	
44	1,000	..	..	44	1,000	44	
200	..	..	..	200	..	200	
2,845	31,050	..	..	2,845	31,050	2,845	

Major budget-head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
25—General Administration.	*Revenue Department (Miscellaneous).*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Administration—General Establishment—Law Charges.	16. Scheme for giving free legal advice to the aboriginals of the districts of Bankura, Midnapore, Malda and Mymensingh.	50,000	..	..	..	50,000	..
	Total 25—General Administration.	88,077	36,750	20,829	..	1,08,906	36,75

Remarks.—The object of the scheme is to give free legal advice to the aboriginals of the districts of Bankura, Midnapore, Malda and Mymensingh, through the agency of authorised pleaders only in those cases concerning land in which the Special Officer appointed to look after their interests certifies that the cases should be conducted on their behalf in civil and criminal courts. It is intended to introduce the scheme as an experimental measure for five years in the first instance at an estimated annual cost of Rs. 10,000. The scheme was administratively approved in Government Order No. 24458L.R., dated the 21st November 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8,000	..	.		8,000	..	8,000	See below.
39,682	34,375	14,139	..	53,821	34,375	53,821	

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in —
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	1. Thorough repairs to, and certain additions and alterations in, the Nazarenee Mission buildings at Kishoreganj in Mymensingh for converting the same into the Subdivisional Officer's Court and office there.	Mymensingh ..	Kishoreganj	Government Order No. 19842-Mis., dated the 19th September 1938.

Remarks—It was brought to the notice of Government in 1937 that the subdivisional office buildings at Kishoreganj were in a very bad condition. All the forms and stationery get damaged by white ants in spite of all possible precautions. The record-rooms are in tiny tin-sheds in a tumble down condition. They have no windows and are much too small. The Nazir's godown is a small cubicle with corrugated iron walls and the space is absolutely inadequate. Thus the reconstruction of the subdivisional office buildings was found to be urgently necessary. It was reported by the Collector that a group of buildings belonging to the American Baptist Mission at Kishoreganj were for sale at Rs. 15,000. These buildings were found to be admirably suited for the accommodation of the subdivisional courts. As it was considered more advantageous and economical to purchase these buildings and to convert the same into the subdivisional office by suitable additions and alterations than to construct a new building, the buildings belonging to the Baptist Mission were purchased for Rs. 15,000. It is now proposed to make thorough repairs to certain buildings and additions and alterations in these buildings, to make them suitable for the accommodation of the subdivisional office. Unless this is done, the subdivisional office cannot be removed. The scheme is, therefore, very urgent.

Administrative approval accorded in Government Order No. 19842-Mis., dated the 19th September 1938.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	2. Construction of two sets of quarters for two Indian Deputy Magistrates, Howrah.	Howrah ..	Howrah .	Government Order No. 6731-Mis., dated the 12th May 1927.

Remarks—House-rents in Howrah are very high and, consequently, officers posted there find considerable difficulty in obtaining suitable houses at a rent which they can afford, and also in a large number of cases the houses they secure are situated a long way from the district headquarters. In many cases they applied to be allowed to live in Calcutta, and in the past this has often been granted though it is obviously undesirable and latterly permission has been refused.

The position is likely to get a worse as soon as the new Howrah Bridge is completed, as land and house values in Howrah are certain to rise. Howrah is a town where industrial strikes are not infrequent and are often of a serious nature and the District Magistrate is put at a serious disadvantage through having his staff of Magistrates scattered over a wide area so that they are not easily accessible for strike and riot duties. The provision of quarters for two senior Deputy Magistrates close to district headquarters will go a great way to relieving this administrative inconvenience and will in no small measure lighten the burden on the District Magistrate of Howrah when faced with strikes and riots.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	3. Construction of subdivisional court building at Bhola.	Bakarganj ..	Bhola ..	Government Order No. 52-T.R., dated the 14th April 1930.

Remarks.—The office building is now in an utterly deplorable condition and extremely unsuitable for the purpose for which it is meant. Library books and office records are being damaged by white ants. It has now become very difficult to hold court and office in the present building.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
18,454	..	..	18,454	..	18,454	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
30,000	..	..	30,000	..	30,000	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.		
45,314	..	..	45,314	..	45,314	*See* below.

Major Budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	4. Construction of a residence for the Additional District Magistrate of Bakarganj at Barisal.	Bakarganj ..	Barisal ..	Government Order No. 16302. Mis., dated the 15th November 1927.

Remarks.—There is scarcely a house in the whole town which the Additional District Magistrate, whether European or Indian, can occupy. He has, therefore, to occupy the rooms of the Circuit House. The object of the Circuit House is thus being frustrated.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	5. Construction of quarters for two Deputy Magistrates at Rangpur.	Rangpur ..	Rangpur ..	Government Order No. 5-T.R. dated the 8th April 1925.

Remarks.—The Deputy Magistrates experience difficulty in securing satisfactory hired quarters at a reasonable rent. The necessity for the scheme is thus obvious.

Major Budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	6. Construction of quarters for the 3rd Officer of Patuakhali.	Bakarganj ..	Patuakhali ..	Government Order No. 1467-Mis., dated the 25th February 1921.

Remarks.—In view of the fact that suitable private houses are not available here, the urgency of the scheme is obvious.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.		
39,243	..	..	39,243	..	39,243	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
22,370	..	..	22,370	..	22,370	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
11,000	..	..	11,000	..	11,000	*See* below.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	7. Construction of a residence for Sub-Deputy Collector, Narail, in the district of Jessore.	Jessore ..	Narail ..	Government Order No. 6673-Mis., dated the 26th June 1925.

Remarks.—The Sub-Deputy Collector now resides in a hired house which is unsatisfactory both as regards sanitation and accommodation.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	8. Construction of quarters for Deputy Magistrate, Munshiganj.	Dacca ..	Munshiganj ..	Government Order No 526-Mis., dated the 16th January 1935.

Remarks.—The Deputy Magistrate is now occupying the vacant munsif's quarters which he may be asked to vacate at any moment.

It is, therefore, necessary to construct permament quarters for him.

Major Budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	9. Purchase of the house known as "Hastings House" for use as the Collector's residence at Midnapore and execution of necessary repairs thereto.	Midnapore ..	Midnapore ..	Government Order No. 21205—Misc., dated the 13th October 1938.

Remarks.—At present the Magistrate lives in a house known as "Hastings House" which is the property of Babu Jatindra Nath Ghosh. He pays rent at Rs. 160 per mensem. The owner is not a man of means and is unable to execute sufficient repairs, with the result that the condition of the house is slowly deteriorating and must in time become such as to render it uninhabitable. It will then be difficult to find a suitable residence for the Collector. The land and building comprising the house has been valuated by the Collector and the Communications and Works Department at Rs. 38,000 (Rs. 12,000 for land and Rs. 26,000 for building) and an additional sum of Rs. 10,000 will be required for the necessary repairs.

*Rs. 38,000, the price of lands and buildings.

Rs. 10,000, estimated cost of repairs.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
14,400	..	..	14,400	..	14,400	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
13,818	..	..	13,818	..	13,818	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
*48,000	..	..	48,000	..	48,000	*See* below.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	50—Civil Works (Minor Works).	Rs.	Rs.	Rs.	Rs.	Rs.	
	General Administration—Commissioners and District Officers.						
	Installation of electric lights and fans in Government buildings at certain stations as detailed below.	28,575	28,575	..	28,575	28,575	All the works in que received the admi approval of c authorities.
	Berhampore. Rs.						
	Installation of electric lights and fans in the Collector's residence—portion of building No. 46. 1,966						
	Installation of electric lights and fans in the Collector's Court (Barrack No. 3). 7,630						
	Installation of electric lights and fans in the Circuit House (portion of building No. 46). 648						
	Comilla.						
	Installation of electric lights and fans in the Deputy Magistrate's Court. 2,404						
	Rajshahi.						
	Installation of electric lights and fans in the Circuit House. 1,412						
	Installation of electric lights and fans in the Collector's Court (main Collectorate building). 5,466						
	Installation of electric lights and fans in the Collector's Library and Bench Magistrates' Court. 877						
	Installation of electric lights and fans in the Collector's Office (partition office). 598						
	Installation of electric lights and fans in the Collector's Guard House. 152						
	Installation of electric lights and fans in the Collectorate Record House. 605						
	Mymensingh.						
	Installation of electric lights and fans in the Deputy Magistrate's Kutchery. 3,005						
	Barisal.						
	Installation of electric lights and fans in the Deputy Magistrate's Court (Old Court of Wards office). 774						
	Installation of electric lights and fans in the Collector's Record Room. 1,823						
	Installation of electric lights and fans in the Circuit House including kitchen. 1,215						
	Total General Administration—Commissioners and District Officers. 28,575						

Description of schems.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
	Cost of ultimate expenditure.	Voted.	Charged.	Total.		
59—Civil Works (Civil Works).	Rs.	Rs.	Rs.	Rs.	Rs.	
General Administration—Secretariat and Headquarters Establishment.						
Installation of "Thermostats" for the protection of Record Rooms in Block Nos. 2, 3, 4 and 5 of Writers' Buildings.	8,070	8,070	..	8,070	8,070	The work has been admin tratively approved Government in 1939.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	59—Civil Works (Minor Works). Revenue (Miscellaneous) Department.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Construction of a new Hajat for 20 under-trials for the Subdivisional Officer's office at Asansol in Burdwan.	6,800	6,800	..	6,800	6,800	The present Hajat in th has only accommodat 2 prisoners—its are 7′×14′. On an avera 20 prisoners have accommodated in thi room. Owing to w Hajats female prison other confessing prison made to sit in the offi which is unsafe, und and inconvenient. Deputy Inspector-Gen Police, in the course inspection, remarked t accommodation was inadequate. Administ approved in H Commissioner's No. 3226J.G., date 1st September 1938.

Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
	Cost of ultimate expenditure.	Voted.	Charged.	Total.		
0—61.II Works (Minor Works).	Rs.	Rs.	Rs.	Rs.	Rs.	
Revenue (Miscellaneous) Department.						
Providing a witness shed in the kutchery compound at Arambagh in Hooghly.	3,926	3,926	..	3,926	3,926	The witnesses and other litigan public are put to great incon venience for want of a witnes shed. It is therefore ver urgently necessary to provid one to protect them from rain and the blazing sun. Administratively approved b Burdwan Commissioner's lette No. 3228 J.G., dated the 1s September 1938.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	50—Civil Works (Minor Works).	Rs.	Rs.	Rs.	Rs.	Rs.	
	Revenue (Miscellaneous) Department.						
2	Extension of the existing lock-up at the Howrah Police Office (Howrah Court).	3,341	3,341	..	3,341	3,341	On an average 50 prisc male and female hu accommodated in th Court Hajat dail times the number of exceed 70. Consid number of prisone received the accom has been found to inadequate. Male a prisoners are kept u sides of the san separated by means bars. This is conside unsatisfactory. I prisoners and prisc travelling without tic to be kept separate f nary criminals. But no arrangement is Sometimes prisoners h kept outside the loc sometimes a large nu prisoners have to b modated in a dark ventilated room ha windows or opening passage of foul air hot weather on more occasion prisoners la this room and medica had to be called fo assistance. To remo unsatisfactory state of the extension of the H very urgently necessary The scheme has been a tratively approved Commissioner, Burdwa sion, in his letter No J.G., dated the 1st Sep 1938.

Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
	Cost of ultimate expenditure.	Voted.	Charged.	Total.		
50—Civil Works (Minor Works).	Rs.	Rs.	Rs.	Rs.	Rs.	
Revenue (Miscellaneous) Department.						
Erection of a hackney carriage stand at Naogaon, district Rajshahi.	3,261	3,261	..	3,261	3,261	There is no municipality Naogaon. Many hack carriages ply from the t to Santahar, the nea railway station and also the interior of the subdivis The absence of a stand ca much inconvenience to traffic and pedestrians as road is frequently blocked these carriages. It is, th fore, proposed to erect stand to accommodate carriages. The proposal expected to increase vehicular traffic with sequent increase revenue f license fees. 2. Administratively appro in Government O No. 15766Mis., dated 16th October 1935.

Schemes relating to the Jails Department.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23—Jails and Convict Settlements.							
Jails—Central Jails—Pay of Establishment.	1. Strengthening the permanent staff of the Dum-Dum Central Jail.	..	..	28,524	..	28,524	.
Allowances, honoraria, etc.	..		..	1,428	..	1,428	..
	Deduct—Provision already made.	..	..	..	..	..	..
	Total .	..	..	29,952	..	29,952	.

Remarks.—Administrative approval accorded in Government Order No. 4019H. J., dated the 21st October 1938.

Details of cost.

Ultimate.

	Average of revised scale.
	Rs.
Pay of Sub-Assistant Surgeon	109
Pay of 2 Jail clerks	75 ×2 150
Pay of 3 Head Warders	34 ×3 102
Pay of 84 Warders	24 ×84 2,016
Jail allowance of Sub-Assistant Surgeon	35
Compensatory allowance of 84 Warders	1 ×84 84
Total	2,496 ×12
Grand Total	29,952

Initial.

	Rs.
Pay of Sub-Assistant Surgeon (existing)	80
Pay of 2 Jail clerks at Rs. 45 each	90
Pay of 3 Head Warders at Rs. 30 each	90
Pay of 84 Warders at Rs. 22 each	1,848
Jail allowance of Sub-Assistant Surgeon	30
Compensatory allowance of 84 Warders at Re. 1 each	84
Total ..	2,222 ×12
Grand Total ..	26,664

No separate provision for the staff need be make in the budget estimate for 1939-40, as provision for the temporary retention of the posts has been made in the budget direct.

The above staff are at present employed on a temporary basis. It is proposed to make them permanent with effect from 1st March 1939.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	25,296	..	25,296			*See* below.
..	..	1,368	..	1,368			
..	..	26,664	..	26,664			
..	..	..	..		..		

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23—Jail's and Convict Settlements.							
Superintendence—Pay of Establishment.	2. Creation of a permanent post of stenographer and confidential clerk in the office of the Inspector-General of Prisons, Bengal.	..	..	1,480	..	1,480	..

Remarks.—Administrative approval accorded in Government Order No. 3089P. J., dated the 30th September 1936. It is proposed to create a post of a stenographer for the Inspector-General of Prisons, Bengal, on pay of Rs. 80—5/2—105—10/2—155 (efficiency bar after 10th stage) who will also have to do the confidential work in Inspector-General's office.

Details of cost.

	Ultimate.	Initial.
Pay of stenographer, Rs. 80—5/2—105—10/2—155. Average 123·3×12=	1,47^·6	(80×8)=Rs. 640
or say	Rs. 1,480	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	640	..	640	..	640	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
23—Jails and Convict Settlements.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	3. Appointment of whole-time Superintendents in the district jails at Barisal and Comilla.						
Jails—District Jails —Pay of officers.	....	..	..	12,856	.	12,856	
Allowances, honoraria, etc.	....	..	..	1,800	..	1,800	
	Total .	..	..	14,656	..	14,656	

Remarks.—The Indian Jails Committee recommended that all district jails with a population of 300 should have a whole-time Superintendent each. Again, the Bengal Jails Enquiry Committee, 1927, were definitely of opinion that the district jails at Mymensingh, Barisal and Comilla should have whole-time Superintendents. Administrative approval was accorded to the proposal in Government Order No. 2106 P. J., dated the 27th June 1929. Of the three whole-time Superintendents provision has been made through schedule in the budget for 1938-39 for the post at Mymensingh. It is proposed to provide for the remaining two posts at Barisal and Comilla in the budget for 1939-40.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	5,600		5,600	..	5,600	*See* below.
	..	1,200		1,200		1,200	
	..	6,800	..	6,800	..	6,800	

Details of cost.

Ultimate.

(*a*) Pay of promoted Jailor, Rs. 450—25—650. Average, Rs. 577.
(*b*) Pay of promoted Deputy Superintendent, Rs. 450—25—650. Average, Rs. 577.
(*c*) Pay of provincial medical officer appointed as Superintendent, Rs. 500—25—750. Average, Rs. 653.
(*d*) Pay of Deputy Magistrate of 10—20 years' service appointed as Superintendent, Rs. 500—50-2—850. Average, Rs. 753 (*plus* an allowance of Rs 100).
(*e*) Average of (*a*) and (*b*) = Rs. 577.
(*f*) Average of (*c*) and (*d*) = Rs. 653 + 753 + 100) ÷ 2 = Rs. 1,506 ÷ 2 = Rs 753

	Rs.
[2(*e*) + 1(*f*)] × 12 = Rs. (2 × 577 + 753) × 12 = Rs. 1,907 × 12 ..	22,884
Allowance of Civil Surgeon at Rs. 50 per month for medical charge, Rs. 50 × 3 × 12	1,800
	24,684
Deduct—Jail allowance now drawn by part-time Superintendents, 3 × 150 × 12	5,400
	19,284
Deduct—Provision made during 1938-39 for Mymensingh Jail	6,428
Total pay of officers	12,856
House allowance at Rs. 75 per month (Rs. 75 × 3 × 12) ..	2,700
Deduct—Provision made during 1938-39 ..	900
Total allowance	1,800
Total ultimate cost	14,656

Initial.

	Rs.
Pay of 2 promoted jailors (Rs. 450 × 2 × 8)	7,200
Pay of 1 Provincial Medical Officer (Rs. 500 × 1 × 8)	4,000
Allowance of Civil Surgeon at Rs 50 per month for medical charge (Rs 50 × 2 × 8)	800
	12,000
Deduct—Jail allowance now drawn by part-time Superintendents (Rs. 150 × 3 × 8)	3,600
Total pay of officers	8,400
Deduct—Provision made during 1938-39	2,800
Total pay of officers	5,600
House-rent at Rs. 75 per month (Rs. 75 × 3 × 8)	1,800
Deduct—Provision made during 1938-39	600
Total allowances ..	1,200
Total initial cost	6,800

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28—Jails and Convict Settlements.							
Jails—District Jails.							
Contingencies .	4. Provision of furniture and equipment and medical and surgical requisities in the Jail hospital at Pabna.	1,725	..	500	..	2,225	

Remarks.—Administrative approval accorded in Government Order No. 2187 P. J., dated the 7th June 1930. The building for the hospital has been provided for through schedules in 1938-39.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28—Jails and Convict Settlements.							
Jails—District Jails							
Contingencies ..	5. Retention of the telephone connection between the Jail and Jail Superintendent's residence at Barisal as a permanent measure	..	..	150	..	150	
	Deduct—provision already made.	..	..	..	..	..	..
	Total ..	..	..	150	..	150	..

Remarks.—Administrative approval accorded in Government Order No. 1897 P. J., dated the 14th May 1931. The telephone connection is being retained as a temporary measure since 1929-30 with Government sanction, and hence provision is normally made in the budget from year to year. No further specific demand is necessary.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,725	..	..	..	1,725		1,725	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	150	.	150	.		*See* below.
..	..	150	..	150	..	..	
..	..	..	..	..	..	..	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28—Jails and Convict Settlement.	6. Installation of a small hand press in the Borstal School, Bankura, for teaching and additional industry to a certain section of the inmates of the school.						
Jail Manufactures—Borstal Institution—Contingencies.	....	2,683	..	60	..	2,743	.

Remarks.—Administrative approval accorded in Government Order No. 4066 H.J., dated the 27th October 1938. It is proposed to instal a small hand press in the Borstal School, Bankura, to provide additional facilities for vocational training to a section of the inmates of the school. The scheme which has been approved by the visiting committee of the school is calculated to help the adolescent offenders to pursue an honest calling after release.

The estimate includes the cost of some of the articles of surplus stock lying in the Press and Forms Department which can be suitably utilised in the proposed installation and these articles will be taken over by the Borstal School on payment

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total	
		Voted	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28—Jails and Convict Settlements.	7. Reservation of the Presidency Jail for B Class prisoners and Alipore Central Jail for A Class prisoners and appointment of 6 clerks to give effect to the scheme.						
		..	..	4,500	..	4,500	..
Jails—Presidency Jail—Pay of establishment.	....						
		..	..	900	..	900	
Central Jails—Pay of establishment.	....						
	Total .	.	.	5,400	...	5,400	

Remarks.—In accordance with the recommendations of the Indian Jails Committee (paragraph 98 of their report) and of the Bengal Jails Enquiry Committee (paragraph 17 of their report), Government have decided to reserve the Presidency Jail for B Class prisoners and the Alipore Central Jail for A Class prisoners. In Government Order No. 2793P.J., dated the 23rd June 1930, administrative approval was accorded to the appointment of six additional clerks, viz., one in the Alipore Central Jail and one in the Presidency Jail, to deal with the transfer of A and B class prisoners between the two jails and four clerks to replace the existing convict writers in the Presidency Jail, in order to give effect to the scheme.

Details of estimate.

	Estimate of ultimate expenditure (recurring).		Estimate of expenditure in the first year (recurring).
	Rs.		Rs.
Presidency Jail.			
Pay of 5 jail clerks on Rs. 45—45—50—6/2—80—5/2—105. Average 75 (75 × 12 × 5).	4,500	Initial pay (Rs. 45 × 5 × 8)	1,800
Alipore Central Jail.			
Pay of 1 clerk on the above scale (75 × 12)	900	Initial pay (Rs. 45 × 8)	300
	5,400		2,100

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,683	..	60	.	2,743	..	2,743	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted	Charged.	Voted	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	1,800	..	1,800	..	1,800	*See* below.
..	..	360		360	.	360	
..	..	2,160	.	2,160	.	2,160	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28—Jails and Convict Settlements.	8. Fees for two officers of the Jail Department or the Indian Civil Service to attend the course of study on Prison Administration held in England every summer.						
Charges in England		..		..	560	..	560

Remarks.—Administrative approval accorded in Government Order No. 1980 P.J., dated the 3rd July 1934. A course of study for officers who are concerned in the administration of prisons is held every summer in England. It is proposed to provide £42 every year in the budget to meet the cost of fees for two officers of the Jail Department or the Indian Civil Service to attend the course of study.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28—Jails and Convict Settlement.							
Jails—Presidency Jail.	9. Introduction of primary education among convicts in the Presidency Jail and the Midnapore, Dacca and Rajshahi Central Jails.						
Pay of Establishment.	....		..	60	..	60	.
Contingencies	...	364	.	300	..	664	..
Central Jails.							
Pay of Establishment.	....	..	..	2,880	..	2,880	..
Contingencies		1,092	.	300	..	1,392	
	Total	1,456		3,540	.	4,996	.

Remarks.—In accordance with the recommendation of the Indian Jails Committee in paragraphs 272 to 275 of their report, primary education has been introduced in the Alipore Central Jail as a permanent measure since 1st August 1927. It is proposed to extend the scheme to the Presidency Jail and the Central Jails at Dacca, Midnapore and Rajshahi.

Administrative approval accorded in Government Order No. 2468 P.J., dated the 12th August 1929.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..		560		560	560	*See* below

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
	..	40	..	40	..	40	*See* below.
364	..	300	..	664	..	664	
..	..	1,320	..	1,320	..	1,320	
1,092	..	300	..	1,392	..	1,392	
1,456	..	1,960	..	3,416	..	3,416	

Details of cost.

	Ultimate.		Initial.
	Rs		Rs.
Presidency Jail—			
Two teachers have already been appointed permanently in connection with the conversion of temporary posts existing since April 1929 into permanent ones ..	Nil		Nil
Pay of drill instructor at Rs. 5 per mensem (5 × 12) ..	60	(5 × 8)	40
Contingencies	664		664
Other 3 Central Jails—			
Pay of 5 teachers at Rs. 30—1—40—2—60 per mensem. Average Rs. 45 (5 × 45 × 12) ..	2,700	(5 × 30 × 8)	1,200
Pay of 3 drill instructors at Rs. 5 each (3 × 5 × 12) ..	180	(3 × 5 × 8)	120
Contingencies	1,392		1,392
	4,996		3,416

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28—Jails and Convict Settlement.							
	10. Revision of the rates of pay of the European Chief Warders and the European Warders.						
Jails—Presidency Jail.							
Pay of Establishment.				3,600	..	3,600	..
Central Jails.							
Pay of Establishment.				4,200	..	4,200	..
	Total	..	..	7,800		7,800	
	Total 28 Jails ..	5,864	..	63,538	560	69,402	560

Remarks.—Administrative approval accorded in Government Order No. 2042 P.J., dated the 12th June 1929, to the raising of the pay of the Chief European Warders from Rs. 200—5—250 to Rs. 250—5—300 and of the European Warders from Rs. 150—5/2—200 to Rs. 200—5/2—250.

The old scale of pay of European Sergeants and European Warders was similar, viz., Rs. 150—5/2—200. The pay of European Sergeants was increased to Rs. 200—5/2—250, but the pay of the European Warders and Chief Warders was not raised, although administrative approval was accorded in 1929 to the increase of their pay to the level of the European Sergeants. The Inspector-General has since reported that there is discontent among the European Warders and that the present scales of pay are not adequate to attract the right type of men suitable for promotion to the post of European Jailor.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	2,400		2,400	..	2,400	*See* below.
		2,800		2,800		2,800	
		5,200	..	5,200		5,200	
5,864	..	16,820	560	22,684	560	22,684	

Details of cost.

	Ultimate Rs.		Initials Rs.
Difference between present and proposed scale—Rs. 50		Increase cost per head per mensem Rs 50.	
Presidency Jail—			
(1 European Chief Warder and 5 European Warders) (6×50×12)	3,600	(6×50×8)	2,400
Alipore Central Jail—			
(1 European Chief Warder and 6 European Warders) (7×50×12)	4,200	(7×50×8)	2,800
	7,800		5,200

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Jails) Department.**			
Original Works—Buildings (Major Works).	1. Construction of three work-sheds with Raniganj tiled roof in the Midnapore Central Jail.	Midnapore ..	Midnapore ..	Government Order No. 2763-P. J., dated the 20th August 1936.

Remarks.—Approved by Finance Department on 15th August 1936.
This was recommended by the Midnapore Escape Enquiry Committee held in 1934 in order to replace the existing 3 thatched sheds, to avoid unnecessary recurring expenditure in maintaining these sheds and also for the safety of the Communications and Works Department buildings situated very close to them.

Major Budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Jails) Department.**			
Original Works—Buildings (Major Works).	2. Additions and alterations to the sub-jail at Basirhat.	24-Parganas ..	Basirhat ..	Government Order No. 2043-P.J., dated the 30th June 1936.

Remarks.—Approved by Finance Department on 23rd June 1936.
As the existing accommodation for 9 male and 3 female prisoners is quite inadequate, it is proposed to add cells to accommodate 6 prisoners and hospital ward for 5 prisoners and a general ward for 20 prisoners, besides the construction of cookshed, latrine, bathing platform, tubewell and married head warders quarters.

Major Budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Jails) Department.**			
Original Works—Buildings (Major Works).	3. Construction of a barrack for 20 warders and 4 sick warders in the district jails at Berhampore.	Murshidabad ..	Berhampore ..	Government Order No. 3204-H.J., dated the 23rd August 1937.

Remarks.—Approved by Finance Department on 8th August 1937.
Two rooms in the Police Hospital building at Berhampore are being used by the warders of the Jail for a long time. But now the Police Department wants these rooms for their own use. Accordingly it is proposed to provide accommodation for the warders who are now living in the Police Hospital and for some other warders who are at present housed in the jail guard-house which is very congested.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
26,500	..	..	26,500	..	26,500	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total. demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
41,350	..	..	30,000	..	30,000	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total. demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
13,000	..	..	13,000	..	13,000	*See* below.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	50—Civil Works (Minor Works).	Rs.	Rs.	Rs.	Rs.	Rs.	
	Jails and Convict Settlements.						
	Installation of electric lights and fans in the Government buildings at certain stations as detailed below.	9,890	9,890	..	9,890	9,890	All the works in question received the administ approval of the comp authorities.
	Krishnagore. Rs.						
	Installation of electric lights and fans in the Jail Hospital in the District Jail compound. 2,532						
	Installation of electric lights and fans in the Foujdaree and Dewanee Jail. 1,880						
	Berhampore.						
	Installation of electric lights and fans in the Jailor's quarters, District Jail. 660						
	Installation of electric lights and fans in the District Jail with sub-buildings. 2,874						
	Barisal.						
	Installation of electric lights and fans in the Sub-Assistant Surgeon's quarters at Jail. 508						
	Installation of electric lights and fans in the Jailor's quarters. 556						
	Installation of electric lights and fans in the Senior Assistant Jailor's quarters. 415						
	Malda.						
	Installation of electric lights and fans in the Jailor's quarters. 465						
	Total Jail Convict Settlement 9,890						

Schemes relating to the Police Department.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29.—Police.	1. Grant of passages to sergeants and officers promoted from that rank.						
Presidency Police—Calcutta Police—Allowances, honoraria, etc.—Cost of passages.	....	..	..	23,500	..	23,500	..
District Executive Force—District Police—Allowances, honoraria, etc.—Cost of passages.	....	..	..	8,000	..	8,000	..
	Total ..	..	..	31,500	..	31,500	

Remarks.— It is not possible for the European members of the subordinate police to put aside enough money to meet the cost of a passage or passages. On the other hand, the need for periodical visits to their native country is obvious. Through years of long continued residence in a tropical country they are apt to lose the qualifications for which they are employed and without recuperation of their health it is difficult for them to maintain their efficiency. The concession of free passages is now being enjoyed, it is understood, by similiar officers in the provinces of Bihar, Orissa, Madras and Assam, and it should not be denied to their confreres in this province. It is necessary for good men to be attracted to the service from the army and in the army such a concession is allowed. It is, therefore, proposed to grant at intervals passage allowance to sergeants and officers promoted from that rank in the Bengal and the Calcutta Police Forces whose domicile at the time of appointment as sergeant was in Europe. The scheme has been administratively approved, with the concurrence of the Finance Department, in Government Orders Nos. 1148-1149Pl., dated the 8th March 1937.

The great advantages of the scheme are :—

(*a*) It will enable men of the best type to be recruited.

(*b*) It will prevent them from contracting undesirable alliances as they are likely to do if they marry in this country.

Government have recently rejected a proposal for the provision of more residential quarters for the accommodation of married sergeants. It is fair that the concession of free passages should be given to them as early as possible.

Details of cost.

Number of sergeants (of non-Asiatic domicile) and officers promoted from that rank in the Calcutta Police 122

Number of such officers in the Bengal Police 40

Cost of a return passage £52

Cost of a single passage £30

Calcutta Police $\frac{£(122\times6\times52)+£(122\times3\times30)}{28}$ = £1,752 or Rs. 23,500 per annum approximately.

Bengal Police $\frac{£(40\times6\times52)+£(40\times3\times30)}{28}$ = £574 or Rs. 8,000 per annum approximately.

(Assuming that the officers are all married and have two children each—the children being such as to get half passages only).

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-10.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	23,500	..	23,500		23,500	*See* below.
.	..	8,000	..	8,000	.	8,000	
..	..	31,500	.	31,500		31,500	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28—Police.							
District Executive force—District Police.	2. Proposal for the entertainment of a second Additional Superintendent of Police for the district of the 24-Parganas. (1) By transferring the post of an Additional Superintendent of Police from Mymensingh to the 24-Parganas. (2) Creation of an additional post of Deputy Superintendent of Police for Mymensingh in place of the appointment of the Additional Superintendent of Police to be transferred to the 24-Parganas.						
Pay of officers—Deputy Superintendent.	Pay of a Deputy Superintendent of Police at Rs. 511 per month (Rs. 511 × 12).	6,132	..	..	..	6,132	..
Pay of establishment—Constables.	Pay of one orderly constable at Rs. 22-7-3 per month (22-7-3 × 12).	269	..	..	..	269	..
House rent and other allowances.	House allowance for the Additional Superintendent of Police, 24-Parganas, at Rs. 150 per month (Rs. 150 × 12).	..	1,800	..	..	..	1,800
Travelling allowance.	Travelling allowance at 8 per cent. of pay (Rs. 6,401).	512	..	..	..	512	..
Contract contingencies.	Contingencies at 10 per cent. of pay (Rs. 6,401).	640	..	..	..	640	..
Recruiting charges	One durrie at Rs. 3-8	4	..	..	..	4	..
Contract contingencies.	One cot at Rs. 12-8	12	..	..	..	12	..
Clothing charges ..	First kit of one constable at Rs. 42.	42	..	..	..	42	..
Arms, accoutrements and ordnance stores.	Accoutrements of one constable at Rs. 10.	10	..	..	..	10	..
	Total .	7,621	1,800	..	..	7,621	1,800

Remarks.—The sanctioned strength of the superior police for the 24-Parganas district consisted of the District Superintendent of Police and one Additional Superintendent of Police. In 1934 the Inspector-General of Police submitted a proposal for the appointment of a second Additional Superintendent of Police for this district but the proposal was not accepted by Government. In 1936, the Inspector-General of Police again came up with the same proposal which was referred to the Blandy-Gordon Committee who held that on statistics of population and criminality alone the necessity of appointing a second Additional Superintendent of Police in the 24-Parganas district was amply proved. With the concurrence of the Finance Department, one superior post of Additional Superintendent of Police at the headquarters station of the Mymensingh district has therefore allotted to the 24-Parganas as an experimental measure for a period of one year necessitating the creation of a post of Deputy Superintendent of Police at Mymensingh. Should this arrangement be found to work satisfactorily during the test period its permanent continuance will be subsequently considered.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,132	.	.	..	6,132	..	6,132	*See* below.
269			..	269	..	269	
..	1,800	..	..	..	1,800	.	
512	.	..	.	512	..	512	
640	.	..	.	640	.	640	
4	..	..	..	4	..	4	
12	..	.	..	12		12	
42	..	..		42	..	42	
10	..	..		10	..	10	
7,621	1,800	..	..	7,621	1,800	7,621	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
29—Police.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police—Calcutta Police—	3. Proposal for the training of police officers in the use of tear gas.						
	Calcutta Police.						
Allowances, honoraria, etc.—Travelling allowance.	....	(*a*) 387	..	..	..	387	..
Other contingencies—Arms, accoutrements and ordanance stores.	....	(*b*) 11,543	..	(*c*) 1,878	..	13,421	..
Establishment charges payable to other Governments.	....	(*d*) 900	..	..	..	900	..
	Total—Calcutta Police	12,830	..	1,878	..	14,708	
Police Training School (District Police)—Allowances, honoraria, etc.	**Bengal Police.**						
Travelling allowances.	....	..	(*e*) 515	..	..	..	515
District Executive Force—District Police—Allowances, etc.—Travelling allowance.	....	(*e*) 370	..	..	..	370	.
District Executive Force—District Police—Other contingencies—Arms, accoutrements and Ordnance Stores.	...	(*f*) 22,686	..	(*g*) 3,756	..	26,442	..
District Executive Force—District Police—Establishment charges payable to other Governments, etc.	....	(*h*) 1,050	.	..	..	1,050	
	Total—Bengal Police	24,106	515	3,756	..	27,862	515
	Grand Total ..	36,936	515	5,634	..	42,570	515

Remarks.—It was decided in the Council of Ministers on the 23rd May 1930 that the use of tear gas for dealing with riotous assemblies and persons resisting arrest be approved in principle and that a scheme be drawn up for inclusion in the budget schedules for the year 1939-40. A scheme has accordingly been drawn up to depute instructional squads of the Calcutta and the Bengal Police to Phillaur for three weeks to undergo training in tear gas technique, to the training locally of some officers and men of the Calcutta and the Bengal Police and to equip three tear gas smoke squads to be stationed in Calcutta, 24-Parganas and Howrah. The scheme has been administratively approved, with the concurrence of the Finance Department, in Government Orders Nos. 231 and 233-Pl.S., dated the 6th September 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
387	..	..	..	387	..	387	*See* below.
11,543	..	..	..	11,543	.	11,543	
900	..	..	..	900	..	900	
12,830	.	..	.	12,830		12,830	
	515		.	.	515	. .	
370			.	370	..	370	
22,686	.	..		22,686	.	22,686	
1,050	..	..	..	1,050	..	1,050	
24,106	515	.		24,106	515	24,106	
36,936	515	..	..	36 936	515	36,936	

Details of cost

Calcutta Police.

	Rs	a.
(*a*) Travelling allowance of 1 Inspector ..	147	14
Travelling allowance of 2 Havildars ..	149	8
Daily allowance of 1 Inspector ..	63	0
Daily allowance of 2 Havildars .	26	4
	386	10
(*b*) Cost of material for training locally 15 officers and men	2,650	0
Cost of equipment of one tear gas smoke squad—		
7 guns at Rs. 144 each	1,008	0
150 respirators at Rs. 15 each ..	2,250	0
168 shells at Rs. 200 per dozen	2,800	0
126 grenades at Rs. 270 per dozen ..	2,835	0
	11,543	0
(*c*) Annual recurring charge for ammunition ..	1,878	0
(*d*) Cost of material to be expended in training at Phillaur	850	0
Cost of instructional staff at Phillaur ..	50	0
	900	0

Bengal Police.

	Voted. Rs.	a.	Charged. Rs.	a.
(*e*) Travelling allowance—				
1 Superintendent of Police ..		..	357	4
1 Inspector of Police .	147	14 ..	..	
2 Head Constables .	149	8 ..	..	
Daily allowance—				
1 Superintendent of Police .	..	..	157	8
1 Inspector of Police .	53	4 ..	..	
2 Head Constables .	19	11 ..	..	
	370	8	514	12
(*f*) Cost of material for training locally 30 officers and men	4,900	.	..	

Cost of equipment of two tear gas smoke squads—

	Rs.
7 guns at Rs. 144 each .	1,008
150 respirators at Rs. 15 each	2,250
168 shells at Rs 200 per dozen	2,800
126 grenades at Rs. 270 per dozen	2,835
	8,893
	×2
	17,786
	17,786
	22,686
(*g*) Annual recurring charge for ammunition	3,756
(*h*) Cost of material to be expended in training at Phillaur	1,000
Cost of instructional staff at Phillaur	50
	1,050

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29—Police.							
Special Police—Eastern Frontier Rifles (Bengal Battalion)—Other contingencies—Arms, accoutrements and ordnance store.	4. Re-armament of the Eastern Frontier Rifles (Bengal Battalion), Dacca, with high velocity rifles.	69,262	..	.	..	69,262	..

Remarks.—The Battalion is at present armed with ·303 low velocity (Mark VI) rifles. The number in the hands of the Eastern Frontier Rifles is 822. These rifles were supplied in 1923. The weapons were not new but were made serviceable before issue. Most of the weapons were manufactured between the years 1912 and 1913, some of them as far back as 1908. Since 1935 the arsenal has ceased to manufacture low velocity Mark VI ammunition and has been supplying high velocity Mark VII ammunition for use with the low velocity rifles and also has been supplying a rough table for correcting the sighting—an extremely unsatisfactory arrangement and certain to break down at the time of any strain. Ninety-two weapons were condemned during the inspections of 1936 and 1937 while in 1938 out of 99 weapons inspected 34 were found unserviceable. In his inspection report the Civil Chief Master Armourer has observed that the percentage of condemnation of rifles is steadily rising and that very little more service can be expected form these arms. The Inspector-General of Police is definitely of opinion that with the arms in their present condition it is impossible for the Battalion to be kept up to a military standard of efficiency. It has therefore been decided to re-arm the Battalion with high velocity (Mark VII) rifles in two years. The scheme has been administratively approved, with the concurrence of the Finance Department, in Government Order No. 605Pl. D., dated the 22nd October 1938.

Details of the estimate.

	Rs.
Cost of 822 rifles at Rs. 75 each	61,650
Cost of 42 rifles chests at Rs. 82 each	3,444
Departmental charges	3,255
Packing charges	8
Cost of freight of the new rifles and of returning the old ones	905
Total ..	69,262

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29—Police.							
District Executive Force—District Police—Other contingencies—Clothing charges.	5. Supply of boots instead of shoes to head constables and constables of the town police.	..	..	8,662	..	8,662	..

Remarks.—The Munda shoes now supplied to head-constables and constables are not suitable for town police work. It is thought that boots as supplied to the Calcutta Police will increase smartness and efficiency of the force by affording greater facility of movement. The proposal to supply a pair of boots instead of a pair of shoes to the town police has accordingly been administratively approved, with the concurrence of the Finance Department, in Government Order No. 3504-Pl., dated the 26th August 1939.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
35,000	..	..	..	35,000	..	35,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	8,662	..	8,662	..	8,662	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
29—Police.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Executive Force—District Police.	6. Creation of an additional post of armed Inspector in the district of 24-Parganas.						
Pay of establishment—Inspector.	Pay at Rs. 251-6-3 × 12=Rs. 3,016-11.	..	..	3,017	..	3,017	..
Allowances, honoraria, etc.—Travelling allowance.	Travelling allowance at 8 per cent. of pay ..	..	..	241	..	241	..
	Conveyance allowance at Rs. 24 per mensem	..	..	288	..	288	..
House rent and other allowances.	Compensatory allowance at Rs. 45 per mensem.	..	..	540	..	540	..
Contract contingencies.	Contigencies at 10 per cent. of pay, i.e., Rs. 301-10-8.	..	..	302	..	302	..
	Total ..	..	..	4,388	..	4,388	..

Remarks.—The Special Armed Force of the 24-Parganas district is divided into 3 detachments which are stations at Alipore, Tollygunge and Barrackpore. In each of the last two detachments there is an officer of the rank of Inspector but there is no such officer at Alipore. The necessity for an officer of that rank in the detachment at Alipore having been admitted by Government sanction was accorded to the creation of an extra temporary post of Armed Inspector in the 24-Parganas district on condition that the post of Armed Inspector at Bankurá should be kept vacant until the temporary post in the 24-Parganas is made permanent. It has been represented that it is impossible to abolish permanently the post of Armed Inspector, Bankura, in the interest of efficiency and discipline. Administrative approval has therefore been accorded, with the concurrence of the Finance Department, to the retention as a permanent measure of the Additional Armed Inspector at present employed temporarily in the district of the 24-Parganas in Government Order No. 2408 Pl., dated the 27th June 1938.

Estimate of expenditure in 1939-40.						Total demand for grants for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.	..	3,017	..	3,017	..	3,017	See below.
..	..	241	..	241	..	241	
..	..	288	..	288	..	288	
..	..	540	..	540	.	540	
.	..	302	..	302	.	302	
	.	4,388		4,388	.	4,388	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charge
1	2	3	4	5	6	7	8
29—Police.		Rs.	Rs.	Rs.	Rs.	Rs.	R
District Executive Force—District Police.	7. Grant of kit allowance to Inspectors and Sub-Inspectors of the Bengal Police						
Allowances, honoraria, etc.—House rent and other allowances.	Allowances to Inspectors and Sub-Inspectors attached to District Police ..	..	..	43,375	..	43,375	..
District Executive Force—Port Police—Chittagong—Allowances, honoraria, etc.—House rent and other allowances.	Allowances to Inspectors and Sub-Inspectors attached to Port Police ..	..	..	45	..	45	..
Police Training School (District Police)—Allowances, honoraria, etc.—House rent and other allowances.	Allowances to Inspectors and Sub-Inspectors attached to Police Training College ..	..	..	430	..	430	..
Railway Police—Allowances, honoraria, etc.—House rent and other allowances.	Allowances to Inspectors and Sub-Inspectors attached to Railway Police ..	..	..	1,685	.	1,685	.
C.I.D.—Allowances, honoraria, etc.—House rent and other allowances.	Allowances to Inspectors and Sub-Inspectors attached to C.I.D. and Intelligence Branch ..	..	..	3,175	..	3,175	.
	Total ..	..	.	48,710	..	48 710	

Remarks.—At present the Inspectors and Sub-Inspectors of the Bengal Police bear the entire cost of their kit. On the representation of the Bengal Police Association, the Inspector-General has made enquiries in other provinces, and it is found that money grants for the first kit are given to these ranks in Madras, and for first kit or maintenance or both in the United Provinces, Central Provinces, and the Bombay City Police. The concession of free kit has also been given to the Inspectors and Sub-Inspectors of the Calcutta Police who are better paid officers than similar ranks of the Bengal Police. It has accordingly been decided to give a monetary grant to the Inspectors and Sub-Inspectors of the Bengal Police for first kit and maintenance which will involve a recurring charge of about Rs. 49,000 a year. This represents only a portion of the actual expenditure incurred by them. The scheme has been administratively approved, with the concurrence of the Finance Department, in Government Order No. 4045Pl., dated the 17th August 1928.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	43,375	..	43,375	..	43,375	See below.
..	..	45	..	45	..	45	
..	..	430	..	430	..	430	
..	..	1,685	..	1,685	..	1,685	
..	..	3,175	..	3,175	..	3,175	
..	..	48,710	..	48,710	..	48,710	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29—Police.							
District Executive Force—District Police—Other contingencies—Other contingent charges.	8. Installation of telephone connections at Sukhiapokri, Mirik and Kalimpong Police-stations in the district of Darjeeling as detailed below :—	..	..	818	..	818	..
		Per annum.					
		Rs.					
	Sukhiapokri Police-station.	420					
	Mirik Police-station.	230					
	Kalimpong Police-station.	168					
	Total ..	818					

Remarks.—The installation of a telephone at Sukhiapokri will assist the police to get on to the track of criminals before they cross the frontier, will be of the greatest assistance to tea gardens situated on the border and will ensure a quick despatch of police in cases of emergencies.

The linking of Sukhiapokri with Mirik and of both with Darjeeling will put the police in quicker touch with tea gardens and give Managers a sense of security that does not exist at present.

Telephones have been installed in several houses at Kalimpong and residents complain of the absence of a telephone in the police-station. Visitors to Sikkim have to pass through Kalimpong and it is frequently necesary for some of them to get into touch with the Officer-in-charge. As the headquarters of the Subdivision it is also important that Kalimpong should be connected with Darjeeling by telephone. Administrative approval has therefore been accorded, with the concurrence of the Finance Department, to the installation of telephone connections at those places in Government Order No. 4846 Pl., dated the 20th November 1937.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29—Police.							
District Executive Force—District Police—Other contingencies—Other contingent charges.	9. Installation of telephone connections at the following places in the district of Rajshahi :—	..	..	708	..	708	..
		Per annum.					
		Rs.					
	(1) Residence of the Superintendent of Police.	168					
	(2) Office of the Superintendent of Police.	180					
	(3) Reserve Police Lines.	180					
	(4) Kotwali Police Station.	180					
	Total	708					

Remarks.—The necessity for the installation of telephone connections at these places from the point of view of police efficiency is obvious. Among other things it will facilitate urgent and speedy communication between the various officers at headquarters. The scheme has been administratively approved, with the concurrence of the Finance Department, in Government Order No. 79 Pl., dated the 7th January 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	818	..	818		818	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	708	..	708	..	708	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
29—Police.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Railway Police—	10. Scheme for strengthening the Railway Police at Chittagong for the control of traffic at the station.						
Pay of establishment—Constables.	Pay of 2 constables at Rs. 20 for the first and at Rs. 22-7-3 (average pay) each per month for subsequent years.	..	..	539	..	539	..
Allowances, honoraria, etc.—Travelling allowance.	Travelling allowance at 8 per cent. of pay.	..	..	43	..	43	..
Recruiting charges	Two durries at Rs. 3-12 each.	8	..	..	..	8	..
Contract contingencies.	Contingencies at 10 per cent. of pay.	..	..	54	..	54	..
	Two cots at Rs. 12 each = Rs. 24.	24	..	..	..	24	..
Other contingencies—Clothing charges.	First kit of 2 constables at Rs. 41 each.	82	..	..	..	82	..
	Maintenance of clothing of 2 constables at Rs. 16 each.	..	..	32	..	32	..
Arms, accoutrements and ordnance stores.	Accoutrements of 2 constables at Rs. 10 each.	20	..	..	..	20	..
	Maintenance of accoutrements of 2 constables at Rs. 2 each.	..	..	4	..	4	..
	Total .	134	..	672	..	806	..

Remarks.—Two extra constables are necessary for the control of vehicular traffic at the Chittagong Railway Police-station. The scheme has been administratively approved, with the concurrence of the Finance Department, in Government Order No. 2241Pl., dated the 24th April 1928.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	320	..	320	.	320	*See* below.
		26	.	26	..	26	
8	..	..	..	8	..	8	
.	..	32	..	32	.	32	
24	..	..	..	24	..	24	
82	..	..	..	82	..	82	
..	..	..	..	..	..	..	
20	..	..	..	20	..	20	
..	..	..	..	..	..	..	
134	..	378	..	512	..	512	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
29—Police.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Executive Force—District Police—Allowances, honoraria, etc.—House-rent and other allowances.	11. Grant of honoraria to police officers who set question papers and examine answer papers in the final examination of the Police Training College.	..	..	..	338	..	338
Police Training School (District Police)—Allowances, honoraria, etc.—House rent and other allowances.		..	..	..	214	..	214
	Total ..	..	..	..	552		552

Remarks.—Departmental examinations of the Inspectors and Sub-inspectors of the Bengal Police are held twice a year. The Principal, Police Training College, and a selected Superintendent set question papers and examine on an average 150 answer papers on each subject in every examination. In the final examination of the cadets of the Police Training College which is held annually in December, selected Superintendents of Police set papers and examine, on an average, 60 answer papers in each subject. The work is heavy, arduous and monotonous and has to be done in the spare time of the officers and the services rendered do not fall within the scope of their ordinary duties. On the analogy of the principle adopted in other departments, it has been decided that these officers should be paid Rs. 32 for setting each question paper and 8 annas for valuing each answer paper at these examinations. The scheme has been administratively approved, with the concurrence of the Finance Department, in Government Order No. 4784 Pl., dated the 2nd September 1927.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
29—Police.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Criminal Investigation Department.	12. Grant of special pay to Assistant Sub-Inspectors employed in the Photographic Bureau of the Criminal Investigation Department.						
	Rs. a.						
Pay of establishment—Assistant Sub-Inspectors and Head constables.	Average monthly cost for one Assistant Sub-Inspector. 16 3	..	..	551	..	551	..
	Less existing special pay. 7 0						
	Extra cost (per month). 9 3						
	× 12						
	Extra cost (per annum). Average for 5 Assistant Sub-Inspectors 110 4						
	× 5						
	551 4						

Remarks.—These officers were specially recruited and have proved very useful for the kind of work in which they are employed. As, however, they cannot be promoted to higher rank without depriving the department of their specialised knowledge it is proposed to compensate them for the absence of prospects of promotion by the grant of an incremental scale of special pay of Rs. 7 rising to Rs. 30 according to the length of service in place of their existing special pay of Rs. 7 a month. The scheme has been administratively approved, with the concurrence of the Finance Department, in Government Order No. 2840 Pl., dated the 6th July 1931.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	338	..	338	..	*See* below.
..	..	..	214	..	214	..	
			552		552		

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	551	..	551		551	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
29—Police.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Criminal Investigation Department;	13. Retention, as a permanent measure, in the Finger Print Bureau of the Criminal Investigation Department, of a Sub-Inspector for improving the classification of finger prints.						
Pay of establishment—Sub-Inspectors.	Pay of one Sub-Inspector (sanctioned in Government Order No. 1621Pl., dated the 30th March 1936). Average pay at Rs. 197-3-0 per mensem × 12 = 2,366-4-0 per annum.	..	..	2,366	..	2,366	..
Travelling allowance.	Travelling allowance at 8 per cent. of pay calculated on Rs. 2,366-4-0 = Rs. 189-5-0.	..	..	189	..	189	..
Contract contingencies.	Contingencies at 10 per cent. of pay calculated on Rs. 2,366-4-0 = Rs. 236-10-0.	..	..	237	..	237	..
Rents, rates and taxes.	House rent at Rs. 50 per mensem × 12 = Rs. 600-0-0.	..	..	600	..	600	..
	Total ..	..	..	3,392	..	3,392	..
	Deduct—Cost of temporary retention of the Sub-Inspector.	..	..	..	..	..	..
	Net Total ..	..	..	3,392	..	3,392	..

Remarks.—There has been a steady increase in the number of ten-digit cards and searches, and this increase must, in the nature of the work, continue, The work involved in the additional form of classification and search cannot be met from the existing strength. The Twynam-Gordon Committee recommended the increase of one Sub-Inspector in the strength of the Criminal Investigation Department. Administrative approval has therfore been accorded, with the concurrence of the Finance Department, to the retention as a permanent measure of the Sub-Inspector employed temporarily for the purpose of improving the classification of finger print slips in the Finger Print Bureau in Government Order No. 3817Pl., dated the 25th August 1936.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
29—Police.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E—Special Police —(*b*) Frontier Police—Chittagong—Contract Contingencies.	14 Quinine parades of the Chittagong Hill Tracts Police Force.	..	..	..	300	..	300

Remarks.—The scheme is *imperatively urgent* and is intended to effect an improvement in the incidence of sickness on account of malarial fevers in the Chittagong Hill Tracts Police Force.
(Administrative approval accorded in Government Order No. 12881E.A., dated the 4th July 1936.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	2,366	..	2,366	..	2,366	*See* below.
..	..	189	..	189	..	189	
..	..	237	..	237	..	237	
	..	600	..	600	..	600	
..	..	3,392	..	3,392	..	3,392	
..	..	3,392	..	3,392	..	3,392	
..	..	..	..	..	..	..	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	300	..	300	..	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29—Police.							
Presidency Police—Calcutta Police.	15. Employment of additional staff in Tollygunge Police Section, Calcutta.						
Pay of establishment—							
Sub-Inspectors	....	..	..	3,620	..	3,620	
Assistant Sub-Inspectors and Head Constables.	....	..	..	1,416	..	1,416	
Constables ..	..	..	..	3,951	..	3,951	
Allowances, honoraria, etc.—							
Travelling allowance.	..	..	..	384	..	384	
Contract contingencies.	....	225	..	898	..	1,123	
Other contingencies—							
Clothing charges	.. .	904		453	..	1,357	
Rents, rates and taxes.	....	..	.	1,200	..	1,200	
	Total	1,129	..	11,922	..	13,051	
	Total 29—Police ..	1,15,082	2,315	1,16,957	852	2,32,039	3,167

Remarks.—The area of the Tollygunge Police Section including Dhakuria Lake area is about 4 square miles. The sanctioned strength of this Police Section including that of the 2 outposts is 1 Sub-Inspector, 2 Assistant Sub-Inspectors, 6 Head Constables and 68 Constables, which has remained stationary for some 20 years. The staff has proved too inadequate to police the area, specially at night. The population of this area has increased by about 5,000 during the past 6 or 7 years. Of all areas lately developed by the Calcutta Improvement Trust, this locality has appealed most to the general public, specially the more cultured and intellectual group as well as zamindars, financiers and high Government officials (in service or retired), and is still developing in all respects. For efficient administration and better service to the public, the necessity for an increase of the force in the Police Section is imperative and has been long over due. The various associations in Tollygunge have drawn attention to the necessity for increase of staff there, and the Calcutta Improvement Trust has also moved Government in the matter as they consider that the present arrangements for policing the area are inadequate. Administrative approval has therefore been accorded, with the concurrence of the Finance Department, to the employment in the Tollygunge Police Section of an additional staff of 2 Sub-Inspectors, 1 Assistant Sub-Inspector, 2 Head Constables and 12 Constables in Government order No. 5998Pl., dated the 23rd November 1938.

Details.

	Ultimate.		Immediate (11 months).
	Rs.		Rs.
Pay of 2 Sub-Inspectors at Rs. 150—13 each ..	3,620	At Rs. 125 each ..	2,750
Pay of 1 Assistant Sub-Inspector at Rs. 42 and 2 Head Constables at Rs. 38 each.	1,416	Assistant Sub-Inspector at Rs. 30 and Head Constables at Rs. 32 each.	1,034
Pay of 12 constables at Rs. 27-7 each	3,951	At Rs. 25 each ..	3,300
Travelling allowance of 2 Sub-Inspectors at Rs. 16 each	384	....	352
Contract contingencies at 10 per cent. of pay ..	898	....	708
Fifteen iron cots at Rs. 15 each	225	....	225
First kit of 2 Sub-Inspectors at Rs. 110 each ..	220	....	220
First kit of 1 Assistant Sub-Inspector and 2 Head Constables at Rs. 56 each.	168	....	168
First kit of 12 Constables at Rs. 43 each	516	....	516
Maintenance of kit of 2 Sub-Inspectors at Rs. 56 each ..	112	....	..
Maintenance of kit of 1 Assistant Sub-Inspector at Rs. 31	31	....	..
Maintenance of kit of 2 Head Constables at Rs. 29 each	58	....	..
Maintenance of kit of 11 Constables at Rs. 19 each .	209	....	..
First kit of 1 Constable at Rs. 43	43	....	..
House-rent of 2 Sub-Inspectors at Rs. 50 each ..	1,200	....	1,100
Total .	13,051		10,373

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	.	2,750		2,750		2,750	*See* below.
	..	1,034	.	1,034	..	1,034	
		3,300		3,300		3,300	
	.	352	.	352		352	
225		708		933		933	
904		..		904		904	
		1,100	.	1,100		1,100	
1,129		9,244		10,373		10,373	
80,820	2,315	1,04,959	852	1,85,779	3,167	1,85,779	

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Police) Department.**			
Buildings (Major Works).	1. Construction of buildings for Jagatballavpur police-station in the district of Howrah.	Howrah ..	Bargachia ..	Government Order No. 363Pl.—D., dated the 16th May 1924.

Remarks.—The police-station and its staff are at present housed at Bargachia in hired thatched sheds which are in a wretched condition and are located in a locality of most unhealthy places. In the interest of the health of the staff permanent buildings should be constructed without delay. The buildings when completed will result in a saving of Rs. 504 per annum in rent to Government.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Police) Department.**			
Original Works—Buildings (Major Works).	2. Reconstruction of Entally Police Section House.	Calcutta ..	Entally ..	Government Order No. 249Pl.—D., dated the 19th May 1938.

Remarks.—The section house is too small and overcrowded. The condition of the building is also unsatisfactory. It has accommodation for 1 Sub-Inspector, 2 Assistant Sub-Inspectors, 2 Head Constables and 30 Constables only while the alloted strength of the section (including 2 outposts) is 2 Sub-Inspectors, 1 Sergeant, 2 Assistant Sub-Inspectors, 6 Head Constables and 60 Constables (*plus* 11 for casualty reserve) which may also require augmentation in the near future as the areas are becoming rapidly improved and more thickly populated. Mr. Stevens in his report in the Calcutta Police recommended that the section house requires to be reconstructed so as to take in the whole staff allotted to it. The proposed new building will have accommodation for 4 Officers, 4 Assistant Sub-Inspectors, 9 Head Constables and 60 Constables. The building when completed will result in a saving of about Rs. 2,325 a year in rent to Government as it will be possible to abolish one of the two outposts for which rent is being paid and to furnish quarters for 2 Sub-Inspectors who are at present are living in hired buildings. The scheme has also been worked out with an eye to future requirements.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Police) Department.**			
Original Works—Buildings (Major Works.)	3. Construction of quarters for three Sergeants in the Lalbagh Police Lines at Dacca.	Dacca ..	Lalbagh ..	Government Order No. 4234-P. J., dated the 29th October 1920.

Remarks.—One Sergeant is now accommodated in the Kotwali buildings and the other two in hired quarters. The quarters when completed will result in a saving of Rs. 1,620 per annum in rent to Government. The scheme is definitely remunerative.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
30,400	..	..	30,400	..	30,400	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in-	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks
			Voted	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs	Rs.	Rs.	
1,14,000	..		1,14,000		1,14,000	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
29,144	..	..	29,144	..	29,144	*See* below.

Major Budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Police) Department.**			
Original Works—Buildings (Major Works).	4. Construction of buildings at Hijla police-station in the district of Bakarganj.	Bakarganj ..	Hijla ..	Government Order No. 4554-Pl., dated 12th November 1936.

Remarks.—The present thana buildings are located in hired houses which are unsuitable for the purpose.

Major Budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Police) Department.**			
Original Works—Buildings (Major Works).	5. Construction of a residence for the Superintendent of Police, Birbhum.	Birbhum ..	Suri ..	Government Order No. 296 Pl. D., dated the 8th May 1924.

Remarks.—The present building being a thatched and old one its roof requires renewal almost every year at great cost and the inconvenience and difficulty experienced at the time of repairs and during the rainy season when leaks almost in all places are very great. Sometimes the Superintendent of Police has to stay in the Circuit House. An attempt to get a local gentleman to construct a double storied building even on a permanent lease for the residence of the Superintendent of Police was not successful.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Police) Department.**			
Buildings (Major Works).	6. Construction of quarters for the Subdivisional Police Officer at Serajganj in the district of Pabna.	Pabna ..	Serajganj ..	Government Order No. 2932-Pl., dated the 13th July 1937.

Remarks.—The permanent quarters of the Assistant Superintendent of Police were dismantled in the year 1928 owing to the erosion of the river and a temporary building, with tin roof and mat walls, was erected in 1928-29. The building is unsuitable for an officer of the Indian Police. Government have not been able to post a Subdivisional Police Officer to Serajganj because of the want of accommodation there.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
26,700	..	..	26,700	..	26,700	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
39,200	..	..	39,200	..	39,200	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
16,500	..	..	16,500	..	16,500	*See* below.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	50—Civil Works—Minor Works.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Police.						
	Installation of electric lights and fans in Government buildings at certain stations as detailed below	15,971	15,971	..	15,971	15,971	All the works in question received the administrative approval of competent authorities.
	Berhampore. Rs.						
	Installation of electric lights and fans in the Reserve Sub-Inspector, Assistant Sub-Inspector and Subedar's quarters located at Police Barrack No. 9. 942						
	Installation of electric lights and fans in the Superintendent of Police's residence (portion of Barrack No. 6). 1,187						
	Installation of electric lights and fans in the Sub-Inspector's quarters, Sujaganj thana. 430						
	Installation of electric lights and fans in one Court Inspector's quarters, four Sub-Inspectors' quarters and one Assistant Sub-Inspector's quarters in the Constables' Training School now used as thana barrack for extra forces. 1,953						
	Installation of electric lights and fans in Reserve and Circle Inspector's quarters (quarters Nos. 3 and 5) (part of barrack, west of Barrack No. 8). 1,020						
	Installation of electric lights and fans in Deputy Superintendent of Police's quarters (portion of barrack, west of Barrack No. 8). 1,000						
	Installation of electric lights and fans in the Sub-Assistant Surgeon's quarters attached to the Police Hospital. 386						
	Installation of electric lights and fans in the Police Barrack No. 9. 1,381						
	Installation of electric lights and fans in the Superintendent of Police's office (portion of Barrack No. 6). 512						
	Installation of electric lights and fans in the Sujaganj thana and constables' barrack. 512						
	Installation of electric lights and fans in Constables Training School now used as thana barrack for extra force (barrack west of Barrack No. 9). 771						
	Installation of electric lights and fans in the Police Hospital. 1,459						
	Installation of electric lights and fans in the Police Office (part of Barrack No. 2, ground and first floor). 1,607						

Description of scheme.		Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
Police—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Installation of electric lights and fans in the Gorabazar Police Outpost.	253						
Rajshahi.							
Installation of electric lights and fans in the Police Office buildings.	1,735						
Installation of electric lights and fans in the police-station at Rampur-Boalia.	413						
Installation of electric lights and fans in the barrack for 14 constables and 2 officers in the police-station at Rampur-Boalia.	410						
Total—Police ..	15,971						

Ministry of Revenue

Schemes relating to Land Revenue.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
7—Land Revenue.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Records—District Charges—(Land Registration).	1. Rewriting of Land Registration Register "D" on the basis of record-of-rights in the district of Faridpur.	..	..	..	..	..	..
Pay of establishment—Temporary establishment.	....	3,360	..	..	..	3,360	..
Contingencies ..	....	£38	..	..	..	638	..
		3,998	..	..	..	3,998	..

Remarks.—The present registers are reported to be old, shabby and not up-to-date. The names and shares therein are not in accordance with the record of names and shares of proprietors in the finally published record-of-rights. Whenever there is default in the payment of land revenue or cess reference has to be made to the finally published record-of-rights which entails much clerical work. Hence the rewriting of these registers is considered imperatively urgent. The scheme was administratively approved in Government Order No. 10211 L.R., dated the 1st August 1929.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
7—Land Revenue.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Land Records—District Charges. (Land Registration).	2. Rewriting of Land Registration Register "D" on the basis of record-of-rights in the district of Hooghly.	..	..	..	..	..	..
Pay of establishment—Temporary establishment.	....	7,710	..	..	..	7,710	..
Contingencies ..	....	351	..	..	..	351	..
		8,061	..	..	..	8,061	..

Remarks.—The present registers are reported to be old, shabby and not up-to-date. The names and shares therein are not in accordance with the record of names and shares of proprietors in the finally published record-of-rights. Whenever there is default in the payment of land revenue or cess reference has to be made to the finally published record-of-rights which entails much clerical work. Hence the rewriting of these registers is considered imperatively urgent. The scheme was administratively approved in Government Order No. 14816 L.R., dated the 29th July 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	..	..	..	..	*See* below.
2,240	..	..	..	2,240	..	2,240	
442	..	..	..	442	..	442	
2,682	..	..	..	2,682	..	2,682	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	..	..	..	..	*See* below.
3,980	..	..	..	3,980	..	3,980	
176	..	..	..	176	..	176	
4,156	..	..	..	4,156	..	4,156	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7—Land Revenue.							
Survey, Settlement and Record Operations—Other head-quarters establishment—Drawing Office.	3. Preparation of 4″ thana maps and 2″ mark maps of the entire area of the district of Bakarganj and 2″ mark maps of the permanently settled area of the district of Jalpaiguri.	..	..	..	..	..	.
Pay of establishment Temporary establishment.	....	14,551	..	..	..	14,551	.
Contingencies—Other contingent charges.	....	..	..	..	..	..	.
		14,551	..	..	..	14,551	

Remarks.—These maps were not prepared during the District Settlement operations only 16″ scale maps having been prepared by the District Settlement parties. Under rule 498 of the Survey and Settlement Manual union boards are to be supplied free of cost with 4″ maps of their respective unions. They are also required for administrative purposes. Hence the scheme for the preparation of these maps was administratively approved in Government Order No. 14008L.R., dated the 18th July 1938. Of the total estimated cost, Rs 10,988 will be required for expenditure during the first year and the balance during the second year.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7—Land Revenue.							
Management of Government estates—Outlay on improvements.	4. Special grant for improvement works in Government estates.	1,50,000	..	..	..	1,50,000	

Remarks.—From the financial year 1936-37 the Board's management grant has been fixed at 8 per cent. of the current demand of rent cess and previous three years' average miscellaneous collections from Part III estates. No percentage has been fixed for outlay on improvements in Crown Estates but it has been decided that a 5 years' programme of improvements should be prepared and approved by Government. The programme is now under preparation by the Board. Pending approval of such a programme it has been decided to make a lump provision of Rs. 1,50,000 for the purpose for the next year. The scheme was administratively approved in this Department letter No. 22194-LR., dated the 25th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	..	..	..	..	*See* below.
10,838	..	..	..	10,838	..	..	
150	..	..	..	150	..	.	
10,988		..	..	10,988			

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,50,000	..	..	..	1,50,000		1,50,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7—Land Revenue.							
C—Charges on account of Land Revenue collections.	5. Supply of badges of office for the mauza headmen in the Chittagong Hill Tracts.	..	1,500	..	..	..	1,500

Remarks.—The mauza headman in the Chittagong Hill Tracts is the most important administrative unit in the district. With a view to give the headmen some distinctive badges of office it is proposed to supply them with bronze medals to be worn round the neck by chains of bronze at a cost of Rs. 1,500 as detailed below :—

	Rs.
(*i*) Cost of 375 bronze medals (made from a mould specially prepared) at Re. 1 each	375
(*ii*) Cost of 375 neckchains of bronze at Rs. 3 each	1,125
Total	1,500

(Administrative approval accorded in Government Order No. 1012T.R., dated the 29th October 1938.)

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7—Land Revenue.							
Land Records—District Charges (Land Registration).	6. Rewriting of the Land Registration Register of the district of Noakhali.						
Pay of establishment—Temporary establishment.	....	2,871	..	..	..	2,871	
Contingencies ..	....	325	..	..	..	325	
	Total ..	3,196	..	..	..	3,196	
	Total 7—Land Revenue ..	1,79,806	1,500	..	..	1,79,805	1,500

Remarks.—The present registers are reported to be old, having been written in 1913-13. The record-of-rights of the district was completed in 1919. The names and shares in the existing registers are not in accordance with the record of names and shares of proprietors in the finally published record-of-rights. Whenever there is default in the payment of land revenue or cess reference has to be made to the finally published record-of-rights, which entails much clerical work. Hence the rewriting of these registers is considered imperatively urgent. The scheme was administratively approved by Government Order No. 10211L.R., dated the 1st August 1929.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	1,500	..	..	..	1,500		*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,088		..		2,088		2,088	*See* below.
240	..	..	..	240		240	
2,328	..	..	..	2,328		2,328	
1,70,154	1,500	..	..	1,70,154	1,500	1,70,154	

Schemes relating to Stamps.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9—Stamps.							
Superintendence ..	Appointment of three Munsifs as wholetime peripatetic Stamp Inspectors.	..	..	28,692	..	28,692	

Remarks.—It was brought to the notice of Government that the revenues of the province suffered from a considerable leakage of stamp revenue. This was confirmed by subsequent enquiries in the matter which furnished good grounds for the belief that undervaluation of suits by plaintiffs in suits for lands was prevalent throughout the province. In view of this, a stamp Inspectorate was established as an experimental measure for 14 months from the 1st January 1934 and, as a result of further experience since gained in the matter, it is considered necessary to entertain a peripatetic inspecting staff of sufficient strength to ensure thorough inspection of every Court once in three years, and it is accordingly proposed to entertain such a staff consisting of three Munsifs of 10 to 12 years' service at an ultimate recurring cost of Rs. 28,692 a year. The cost is expected to be more than covered by the increase in revenue that will result from the scheme.

Details of cost.

	Ultimate cost (for 12 months).	Cost for 1939-40 (for 8 months only).
	Rs.	Rs.
(1) Average pay of 3 Munsifs at Rs. 534 each per mensem ..	19,224	12,816
(2) Pay of 3 peons at Rs. 13 each per mensem	468	312
(3) Travelling allowance and contingencies at Rs. 3,000 per annum, for each Munsif	9,000	6,000
Total ..	28,692	19,128

(Administrative approval accorded in the Finance Department memorandum No. 1156-S.R., dated the 23rd September 1936.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	19,128	..	19,128	..	19,128	*See* below.

Schemes relating to Other Taxes and Duties.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
13—Other Taxes and duties.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges under the Electricity Acts.	Appointment of two temporary clerks on Rs. 45 per mensem each in the office of the Chairman, Licensing Board, Bengal.	1,080	.	..	..	1,080	..

Remarks.—The proposal for the appointment of two temporary clerks for work in connection with the Licensing Board, Bengal, during the current year, on Rs. 45 per mensem each, has been agreed to by the Finance Department. Their continued appointment during 1939-40 is absolutely necessary for maintaining the efficiency of the Board's office.

Details—

Rs. 45 × 2 × 12 = Rs. 1,080.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,080	.	..	..	1,080		1,080	*See* below.

Schemes relating to Excluded Area (Building).

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in.
1	2	3	4	5
50—Civil Works.	**Revenue (Excluded Area) Department.**			
Original Works—Buildings (Major Works).	1. Construction of new Police buildings with outhouses and Sub-Inspector's quarters at Lama.	Chittagong Hill Tracts.	Lama ..	Government Order No. 1840 E.A., dated the 7th September 1938.

Remarks.—The new buildings are urgently required as apart from the decrepit state of the present ones, it is quite possible that they may fall into the river Matamari any time owing to the rapid erosion of the river.
The scheme was approved in the Secretaries' Meeting held on the 5th July 1938 for inclusion in the budget for 1939-40.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in.
1	2	3	4	5
50—Civil Works.	**Revenue (Excluded Area) Department.**			
Original Works—Buildings (Major Works).	2. Construction of new dispensary building with outhouses and Sub-Assistant Surgeon's quarters at Lama.	Chittagong Hill Tracts.	Lama ..	Government Order No. 22365 E.A., dated the 29th October 1938.

Remarks.—The new buildings are urgently required as apart from the decrepit state of the present ones, it is quite possible that they may fall into the river Matamari; any time owing to the rapid erosion of the river.
The scheme was approved in the Secretaries' Meeting held on the 5th July 1938 for inclusion in the budget for 1939-40.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Excluded Area) Department.**			
Original Works—Buildings (Major Works).	3. Construction of three quarters for the three Superintendents of the hostels attached to the Rangamati High English School in the Chittagong Hill Tracts.	Chittagong Hill Tracts.	Rangamati ..	Government Order No. 14964 E.A., dated the 18th November 1929.

Remarks.—The Superinendents are required to live near the hostels, but no rented houses are available for the purpose. The problem of their housing accommodation is, therefore, very acute.
The scheme was selected at the Secretaries' Meeting held on the 5th July 1938 for inclusion in the budget for 1939-40.

Amount for which Administrative sanction has been given.	Technical sanction accorded in.	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
14,500	..	..	..	5,000	Nil.	*See* below.

Amount for which Administrative sanction has been given	Technical sanction accorded in.	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs		Rs.	Rs.	Rs.	Rs.	
14,928	..	..	..	5,000	Nil.	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
19,000	..	..	..	10,000	Nil ..	*See* below.

No.	Description of scheme.	Cost of ultimate expenditure.	Estimate of expenditure during 1939-40.			Total demand for grant for 1939-40.	Remarks
			Voted.	Charged.	Total.		
	50—Civil Works (Minor Works).	Rs.	Rs.	Rs.	Rs.	Rs.	
	Revenue (Excluded Area) Department.						
1	Additional grant for minor works in the Chittagong Hill Tracts.	15,079	..	15,079	15,079	..	Several minor works in the Chittagong Hill Tracts, administratively approved by competent authorities are pending for want of funds. As the normal minor works grant for the Hill Tracts is considered inadequate it is proposed to make a lump provision in the budget for 1939-40 of an additional grant of Rs. 15,079 to meet the cost of the following imperatively urgent projects :—

Description of Scheme.	Estimated cost.
	Rs.
(1) Conversion of two clerks' quarters at Rangamati into quarters for the Sub-Deputy Collector, Bohmong Circle (approved in Government Order No. 6244-E.A., dated the 28th March 1938)	866
(2) Construction of quarters for the clerk of the Rangamati H. E. School (approved in Government Order No. 5783-E.A., dated the 26th March 1938) ..	3,022
(3) Construction of quarters for the Veterinary Assistant Surgeon at Ramgarh (approved in Government Order No. 22345-E.A., dated the 27th October 1938) ..	3,776
(4) Construction of quarters for the Veterinary Assistant Surgeon at Bandarban (approved in Government Order No. 22347-E.A., dated the 27th October 1938) ..	3,776
(5) Construction of quarters for the Veterinary Assistant Surgeon at Rangamati (approved in Government Order No. 22663-E.A., dated the 31st October 1938) ..	3,638
Total ..	15,079

Ministry of Local Self-Government and Industries

Schemes relating to Industries Department.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43.—Industries.							
Industrial Education.	1. Scheme for the annual award of two State Technical Scholarships tenable abroad for 2 years.						
Scholarships ..	....	..	..	1,120	..	1,120	..

Remarks.—The programme of the award of two State Technical Scholarships for training abroad was kept in abeyance since 1932 due to financial stringency. It has now been decided to revive the programme with effect from the next year. It is proposed to make necessary provision on account of the passage for two scholars to be sent abroad during 1939-40 in the "43A—Industries" Budget for next year. A separate schedule for provision of Rs. 3,813 on account of their Scholarship allowances in the High Commissioner's budget is being submitted.

(Administratively approved in Government order No. 567T. A. I., dated the 3rd June 1938.)

Details of cost.

Passage at the rate of £42 per scholar from Calcutta to England (£1=Rs. 13-5-4) for two scholars=Rs. 1,120.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	1,120	..	1,120	..	1,120	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43.—Industries.							
Industrial Development.	2. Installation of a hydraulic press and an End Runner Mill at the Industrial Research Laboratory.						
Other Contingencies—							
Purchase of apparatus and implements.	....	2,196	..	..	..	2,196	
Freight and packing charges, etc.	....	354	..	..	..	354	
Other contingent charges.	....	50	..	..	..	50	
	Total ..	2,600	..	..		2,600	

Remarks.—The Industrial Research Laboratory is at present equipped with a small hydraulic press by which a few ounces of oil can be expressed at a time from crushed seeds for small laboratory experimental work. What is however essential in connection with the determination of the economic value of the various kinds of oil-seeds is the correct manipulation and the time and cost involved in the expression of oil from such seeds under the most efficient condition and on a semi-commercial scale. Moreover the fact that sufficient quantities of oil from each kind of oil-seed will be required for testing their industrial applications makes it imperative that the laboratory should be equipped with the appliances for the expression of oil in semi-commercial quantities. It has accordingly been decided to provide it with (1) a hydraulic press with a set of hand-driven double productive pumps, and (2) an overgeared End Runner Mill which is an inseparable adjunct to the hydraulic press for carrying researches on various oil-seeds grown in Bengal and particularly for determining the value of the less known oil-seeds in connection with the manufacture of soap and to make the necessary provision in the next year's budget.

(Administratively approved in Government order No. 3468, dated the 16th July 1930.)

Details of cost.

	Rs.
(1) One hydraulic press with a set of hand-driven double hydraulic pumps	1,250
(2) (*a*) An overgeared End Runner Mill—Dunstable Type 14 with stationary pan 4′ diameter × 8″ wide	946
(*b*) Freight, packing and insurance charges	354
(3) Erection charges	50
Total ..	2,600

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,196	..	..	..	2,196	..	2,196	*See* below.
354	..	..	..	354	..	354	
50	..	..	..	50	..	50	
2,600	..	..	..	2,600	..	2,600	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
43—Industries.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industrial Development.	3. Reorganisation of the four Cotton Weaving and one Dyeing Demonstration Parties.						
Pay of establishment—							
Technical staff	....	..	..	840	..	840	..
Temporary establishment.	....	..	..	1,260	..	1,260	..
Allowances, honoraria, etc.—Travelling allowance —Other contingencies.—	....	..	..	250	..	250	..
Purchase of apparatus, implements, etc.	....	3,500	..	1,500	..	5,000	..
Purchase of books	..	125	..	..	..	125	..
Purchase of furniture.	....	250	..	..	..	250	..
Other contingent charges.	....	..	..	300	..	300	..
Rents, rates and taxes.	....	..	..	300	..	300	..
	Total ..	3,875	..	4,450	..	8,325	..

Remarks.—Of the five weaving demonstration parties including the dyeing party, working under the Industries Department two are permanent and three temporary. These parties have now been in existence for a pretty long time and experience has shown that they are not fully serving the purpose for which they were started. Apart from the fact that the looms and appliances with which they were originally equipped have been found to be unsuitable to the existing conditions of the industry, it is essential that the course of instruction should be modified and the duties and responsibilities of the parties should be expanded according to the present demands. It is therefore proposed to reorganise these parties thoroughly by equipping them with modern looms and appliances as well as by lengthening the period of training in such centre by introducing instruction in dyeing and printing so as to make them conform to the requirements of modern times. The additional expenditure involved in their reorganisation amounts to Rs. 8,325. It is proposed to make a provision of Rs. 6,842 only in the next year's budget as representing the cost for 8 months only during that year.

(Administratively approved in Government order No. 6029, dated the 7th September 1938.)

Details of additional expenditure involved.

Non-recurring expenditure.	Estimate of ultimate expenditure.	Estimate of expenditure for 8 months during 1939-40.
	Rs.	Rs.
Purchase of apparatus, implements, etc.—		
Dye stuffs, chemicals, dyeing vessels, printing, etc., at Rs. 500 for each party	2,500	2,500
Looms and accessories at Rs. 200 for each party	1,000	1,000
Purchase of books at Rs. 25 for each party	125	125
Purchase of furniture at Rs. 50 for each party	250	250
	3,875	3,875
Recurring expenditure.		
Pay of establishment—		
One dyeing and printing assistant on Rs. 35 per mensem for each party ..	2,100	1,400
Allowances, honoraria, etc.—Travelling allowance at Rs. 50 per annum for each party	250	167
Other contingencies—		
Purchase of dye stuffs, chemicals, etc., at Rs. 300 per annum for each party	1,500	1,000
Other contingent charges at Rs. 60 per annum for each party ..	300	200
Rents, rates and taxes—House rent for storage of Government property at Rs. 60 per annum for each party	300	200
	4,450	2,967

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	560	.	560		560	See below
..	..	840	.	840		840	
..	..	167	..	167		167	
3,500	..	1,000		4,500		4,500	
125	.	..		125		125	
250	.			250		250	
.	..	200	..	200		200	
..	..	200	..	200		200	
3,875	..	2,967	...	6,842	.	6,842	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
43—Industries.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Works.	4. Repairs to the hostel buildings attached to the E. B. Technical School, Pabna, and conversion of a portion of the school buildings into quarters for the Superintendent.	16,391	..	..	..	16,391	.

Remarks.—The E. B. Technical School at Pabna was provincialised in 1922 and has since been maintained as a Government Institution. The buildings of the School together with the hostel buildings attached to it which were transferred by the District Board, were constructed as long as 1915 but it has hitherto not been possible to undertake any repairs to the buildings for lack of funds. Provision has accordingly been made in the current year's Industries budget for repairs of the school buildings. In view of the dilapidated condition of the hostel buildings and also in view of the fact that it will not be possible to transfer them to the Communication and Works Department for future maintenance unless they have also been brought to the standard of that Department it is proposed to make a provision of Rs. 16,391 in the next year's Industries budget to cover the cost of necessary repairs of the hostel buildings and of the conversion of a portion of the school buildings into quarters for the Superintendent.

(Administratively approved in Government order No. 1472, dated the 8th March 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
16,391	..	..	..	16,391	.	16,391	See below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Industrial education.	5. Scheme for the Revival of the Evening Mining classes in English in the coalfields of Bengal.						
Pay of officers ..	....	19,800	..	..	..	19,800	..
Allowances, Honoraria—Travelling allowance.	....	5,400	..	..	..	5,400	..
Other contingencies	....	3,072	..	..	..	3,072	.
	Total ..	28,272	..	..	..	28,272	..

Remarks.—The evening Mining classes in the coalfields of Bengal were closed down in 1933 as a measure of economy on the recommendation of the Retrenchment Committee. In view of the number of accidents now happening in the coal mining area it is urgently necessary to improve the technical knowledge of the colliery assistants and thereby ensure greater efficiency not only in the mining operations but also in the maintenance of the safety of the lives of the workmen. It is therefore proposed to revive the classes which will also open out new avenues of employment for youths of the province, as an experimental measure for a period of 3 years in the first instance and to make the necessary provision for the purpose in the next year's budget

(Administratively approved in Government order No. 4696, dated the 14th July 1938.)

Details of cost.

	Ultimate cost for a period of 3 years.	Estimate of expenditure during 1939-40 for 8 months only.
	Rs	Rs.
Pay of officers.		
(1) One Lecturer on a pay of Rs. 400 per mensem	14,400	3,200
(2) One Assistant Lecturer on a pay of Rs. 150 per mensem ..	5,400	1,200
	19,800	4,400
Allowances, honoraria, etc.		
(3) Travelling allowance of Lecturer at Rs. 100 per mensem ..	3,600	800
(4) Travelling allowance of Assistant Lecturer at Rs. 50 per mensem ..	1,800	400
	5,400	1,200
Contingencies.		
(5) Two Chowkidars at Rs. 14 each per mensem	1,008	224
(6) Purchase of apparatus at Rs. 500 per annum	1,500	333-5-4
(7) Fees to Examiners at Rs. 120 per annum	360	80
(8) Stamp stationery repair of furniture at Rs. 68 per annum ..	204	45-5-4
	3,072	682-10-8 or say 683
Grand Total ..	28,272	6,283

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,400	..	..	..	4,400	..	4,400	*See* below.
1,200	..	..	..	1,200	..	1,200	
683	..	..	..	683	..	683	
6,283	..	..	..	6,283	..	6,283	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Direction.	6. Conversion of one lower division post into a separate post of Librarian in the office of the Director of Industries, Bengal.						
Pay of establishment—Clerks.	....	..	..	432	.	432	

Remarks.—The Library attached to the office of the Director of Industries, Bengal, is a large one. It was formerly in charge of two Assistants—one Upper Division and one Lower Division. As a result of the reduction of staff in the office of the Director of Industries as a measure of retrenchment in 1932, the library has been placed in charge of a Lower Division Assistant who works there part-time and has to do other duties in office. With the expansion of the activities of the Department the library is gradually growing in size and importance and it has become practically impossible for the part-time Lower Division Assistant to cope with the work. It has, therefore, been decided to convert the present Lower Division post into a separate post of Librarian on the scale of Rs. 90—10/2—100—5/2—120—10/2—130 involving an extra expenditure of Rs. 432 per annum and to make the necessary provision in the budget for 1939-40.

(Administratively approved in Government order No. 8 T.—A. I., dated 21st April 1938.)

Details of ultimate additional expenditure.

	Rs.
Clerks—	
Pay of the Librarian on the scale of Rs. 90—10/2—100—5/2—120—10/2—130 (average Rs. 119) 119 × 12=	1,428
Less pay of the lower division clerk on the scale of Rs. 45—45—50—3—110—5—120 (average Rs. 83) 83 × 12=	996
	432

Details of additional expenditure in 1939-40 (for 8 months).

Pay of the Librarian Rs. 90 × 8=	720
Less pay of the Lower Division clerk in charge of the Library Rs. 86 × 8 ..	688
	32

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Industrial Development—							
Sericulture ..	7. Scheme for the grant of seven additional stipends in the Sericultural Schools at Piasbari and Berhampore.						
Contingencies—Stipends.	....	..	..	628	..	628	

Remarks.—The rate of stipends tenable in the Sericultural Schools was reduced from Rs. 10 to Rs. 6 in some cases and to Rs. 5 in others as a measure of economy but this has resulted in a fall in the number of students. In order to attract students for admission in greater number it has been decided to make an equitable distribution of the stipends and raise their value to a uniform rate of Rs. 8 per mensem involving an extra cost of Rs. 628 per annum. It is accordingly proposed to make provision of this amount in the next year's budget.

(Administratively approved in Government order No. 235.T—A.I., dated the 23rd May 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
	..	32		32		32	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	628	..	628	..	628	*See* below.

Details of cost.

	Rs.
Five scholarships for Piasbari Sericultural School at Rs. 8 per mensem (Rs. 5 × 8 × 12)= ..	480
Two scholarships for Berhampore Sericultural School at Rs. 8 per mensem (Rs. 2 × 8 × 12)= ..	192
	672
Amount to be met from the normal grant of Rs. 1,100	44
	628

Extra provision required from 1939-40 onwards.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Industrial Development.	8. Entertainment of a peon for the Industrial Research Laboratory, Calcutta.						
Pay of establishment—							
Servants ..	....	..	..	180	..	180	..
Allowances, honoraria, etc.— House-rent and other allowances.	....	..	..	24	..	24	..
	Total ..	..	..	204	..	204	..

Remarks.—Owing to the increased activities of the Industrial Research Laboratory at Calcutta consequent upon the inauguration of several schemes of development the services of a menial servant are required to assist the store-keeper in moving out stores and to perform the duties of a messenger peon. It is therefore proposed to make necessary provision in the next year's budget for the purpose.

(Administratively approved in Government order No. 1601, dated the 15th March 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	104	..	104	..	104	See below.
..	..	16	..	16	..	16	
.	..	120	..	120	..	120	

Details of expenditure.

	Ultimate Cost.	Expenditure during 1939-40 (for 8 months only).
	Rs.	Rs.
Servants—		
Pay of peon at Rs. 13—1-5—17 per mensem (average Rs. 15)	180	104
Allowances, honoraria, etc.—House-rent and other allowances, compensatory allowance at the rate of Rs. 2 per mensem	24	16
	204	120

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
43.—Industries.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industrial development.	9. Permanent retention of the post of the Marketing and Publicity officer.						
Pay of Establishment.—Technical staff.	..	..	..	3,600	.	3,600	..
Allowance and honoraria—Travelling allowances.	....	..	..	1,366	..	1,366	
House rent and other allowances.	....	..	..	24	..	24	.
Contingencies - Other contingent charges.	....	..	..	380	..	380	
	Total	.	..	5,370	.	5,370	.

Remarks.—The post of the Marketing and Publicity Officer has been in existence on a tempoary basis since 1935-36 with a view to finding markets for the cottage and small industries as well as to carrying on propaganda and publicity for the benefit of cottage workers scattered all over the province. As a result of the training imparted by the demonstration of parties a large number of factories have come into existence and a substantial addition to their number is expected in near future. The continued and sustained help of this officer is, therefore, essential in enabling these factories to function properly. As the development of small and cottage industries in this province depends to a great extent upon the efforts which are being made by the officer to create a market for the disposal of the products of such industries it has been decided to make the post of Marketing and Publicity Officer and of a peon under him permanent. It is accordingly proposed to make necessary provision for the same in the next year's budget.

(Administratively approved in Government order No 4869, dated the 21st July 1938.)

Details of costs.	Ultimate cost. Rs.	Estimate of expenditure in 1939-40. Rs.
Pay of establishment—.		
Pay of the Marketing and Publicity Officer on the scale of Rs. 150—175—200—20-2—400 (average Rs. 285 per mensem) for 12 months (285 × 12) = ..	3,420	170 × 12 = 2,040
One peon on the scale of Rs. 13—1-5—17 average Rs. 15 per mensem for 12 months (15 × 12) = ..	180	13 × 12 156
	3,600	2,196
Allowances and honoraria—		
Travelling allowance of the officer at Rs. 100 per mensem for 12 months ..	1,200	1,200
Travelling allowance of the peon at Rs. 166 per annum ..	166	166
	1,366	1,366
Compensatory allowance of the peon at Rs. 2 per mensem for 12 months	24	24
Contingencies—Other contingent charges at Rs. 380 per annum	380	380
	5,370	3,966

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	2,196		2,196	..	2,196	See below.
..	..	1,366	..	1,366	..	1,366	
..		24		24	..	24	
..	.	380	.	380	.	380	
..							
						3,966	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Miscellaneous—Mining instructions in coal fields.	10. Continuance of the Gas testing class at Jamuria in the coal-fields of Bengal.	80	..	..	..	80	..

Remarks.—Of the two vernacular classes for training the Sardars in coal mines in gas testing to qualify them for work in gassy mines, the one at Sitarampore was sanctioned as a permanent measure at the estimated cost of Rs. 80 per annum which is partly counterbalanced by the receipt of fee levied at the rate of Re. 1 per head from students attending the class while the other was opened at Jamuria on the same scale of expenditure from the year 1934-35 and is being continued on a temporary basis from year to year. It is proposed to continue the class during the next year and to make the necessary provision for the purpose in the budget.

(Administratively approved in Government order No. 6559Ind., dated the 21st September, 1938.)

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Industrial Development.	11. Continuance of the grant-in-aid to the Good Companions for marketing the products of cottage industries of Industrial Missions and Associations.						
Grants-in-aid, contributions, etc.	....	3,000	..	..	..	3,000	..

Remarks.—A depot has been established in Calcutta under the designation of the Good Companions for the purpose of marketing the products of Industrial Missions and Associations formed for the purpose of encouraging village handicrafts of all kinds. The organisation has been in receipt of a Government grant of Rs. 3,000 per annum since the year 1935-36. As the work undertaken by it is of a pioneering nature and as the key to the development of the cottage and small industries lies in successful marketing, it is proposed to continue the grant at the existing rate of Rs. 3,000 per annum and to make provision for the same in the next year's budget estimate. The payment of the whole or any part of the grant will however depend on a review of the progress made by the organisation during the current financial year in developing the market for cottage industries.

(Administratively approved in Government order No. 6605, dated the 26th September 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
80	..	..	..	80	..	80	*See* below.

Details of cost.

	Rs.
Remuneration of the lecture at the rate of Rs. 5 per lecture for a course of six lectures	30
Cost of gas required for demonstrations purposes	50
Total ..	80

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,000	..	..	..	3,000	..	3,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Industrial Development.	12. Provision of funds for participation in Industrial exhibitions held annually in Bengal.						
Pay of establishment—Temporary establishment.	....	3,250	..	..	..	3,250	..
Allowances, honoraria, etc.—Travelling allowance.	....	1,250	..	..	..	1,250	..
Other contingencies—Purchase of raw materials.	....	200	..	..	..	200	..
Other contingent charges.	....	3,550	..	..	..	3,550	..
Grants-in-aid, contributions, etc.—Contribution and grants.	....	750	..	..	..	750	..
	Total ..	9,000	..	..	..	9,000	..

Remarks.—Participation in exhibitions forms a normal activity of the Industries Department. Its industrial importance is obvious. It affords an easy and convenient means of bringing to the notice of all and sundry the improvement effected, as a result of the research and experiments conducted by the Department, in methods of manufacture for cottage and small industries. It has also its political value in the sense that it affords unique opportunity to Government of demonstrating the beneficial character of its activities in this sphere. With this end in view of a provision of Rs. 9,000 is being made in the budget on a year to year basis.

In the current year the schedules meeting allowed Rs. 9,000 on a non-recurring basis and Rs. 11,000 on a recurring. The latter sum is therefore being provided direct in the budget for 1939-40. The present schedule is in respect of the non-recurring grant of Rs. 9,000.

(Administratively approved in Government order No. 6675, dated the 27th September 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,250	..	..	..	3,250	..	3,250	See below.
1,250	..	..	..	1,250	..	1,250	
200			..	200	..	200	
3,550	..	..	..	3,550	..	3,550	
750	..	..	..	750	..	750	
9,000	..	..	..	9,000	..	9,000	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Industrial Development—Sericulture—Pay of Establishment—Temporary Establishment.	13. Creation of a temporary post of a Microscopist in the Sericulture Department.						
	One Microscopist on a fixed pay of Rs. 75 per mensem.	2,700	..	..	..	2,700	..

Remarks.—The Sericulture Department is at present without a Microscopist. But the services of an expert Microscopic Officer are indispensably necessary as a measure against the spread of disease amongst the worms and consequent failure of crops involving considerable loss to all concerned. It is accordingly proposed to appoint such an officer as a temporary measure for a period of three years for the present. He will be placed in charge of all duties requiring microscopic examination, selection of moths and training of departmental officers who are to be eventually entrusted with this kind of work. He will also supervise the microscopic work in all the nurseries and visit the houses of local rearers in order to train them in the work. It is proposed to make the necessary provision for the purpose in the next year's budget.

(Administratively approved in Government Order No. 10325, dated the 8th December 1938.)

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Grants-in-aid—Maintenance grants.	14. Continuance of the grant-in-aid of the Calcutta Technical School during 1939-40.	38,000	..	..	..	38,000	..

Remarks.—The Calcutta Technical School is run as a non-Government institution under the management of a governing body with a grant-in-aid from Government; its other sources of income being fee receipts, donations from engineering firms and grants from the Port Commissioners and the Calcutta Corporation. The Government grant is so fixed as to cover the net excess expenditure involved in each year after deducting the receipts of the school from the sources indicated above. Pending detailed examination of the estimates of receipts and expenditure of the school for 1939-40 which have not been received, it is proposed to provide provisionally on the basis of the current year's grant as settled a sum of Rs. 38,000 in the next year's budget for the purpose. The amount of grant that may actually be required will be settled on receipt of the detailed receipts and expenditure and in the light of the current year's actuals as at present.

(Administratively approved by the Finance Department on 24th September 1938).

Estimate of expenditure in 1938-39.						Total demand for grant for 1938-39 (for 8 months only).	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
600	..	..	..	600	.	600	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
38,000	..	..	..	38,000		38,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43.—Industries.							
Charges in England.							
High Commissioner—Other charges.	15. Scheme for the annual award of two State Technical Scholarships for training abroad tenable for two years.	..	..	16,372	..	16,372	..

Remarks.—The programme of the award of two State Technical Scholarships for training abroad was kept in abeyance since 1932 due to financial stringency. It has now been decided to revive the programme with effect from the next year. It is proposed to make necessary provision on account of the Scholarship allowances for two scholars to be sent abroad during 1939-40 in the High Commissioner's budget for next year. A separate schedule for provision of Rs. 1,120 on account of their passage in the "43—Industries" budget has been submitted.

(Administratively approved in Government Order No. 567-T.A.—I., dated the 3rd June, 1938.)

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43.—Industries.							
Industrial Education—Technical and Industrial Schools—Pay of establishment.	16. Creation of an additional post of a clerk to strengthen the Accounts Branch of the Government Weaving Institute, Serampore.						
Clerks	....	..	..	756	..	756	..

Remarks.—There has been of late a considerable expansion in the activities of the Government Weaving Institute, Serampore, resulting from the introduction of several schemes of development and the inauguration of a power loom section and with this the clerical work at the Institute has correspondingly increased. It is impossible for the existing staff consisting of two clerks besides a store-keeper, to cope with the work efficiently. In view, therefore, of the progressive development, of the Institute and, particularly, of the introduction of the costing system of accounts in the different sections, it has been found necessary to strengthen the Accounts Branch of the Institute by the creation of an additional post of a clerk on the scale of Rs. 45—5-2—70. It is proposed to make the necessary provision in the next year's budget.

(Administratively approved in Government Order No. 1016T.A.,I. dated the 18th October, 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	3,813	..	3,813	..	3,813	*See* below.

Details of ultimate cost.

	Rs.
(*i*)(*a*) Scholarship allowance at £216 per scholar per annum for two scholars for 6 months (£1 = Rs. 13-5-4)	2,880
(*b*) Travelling allowance and other incidental charges for two scholars for 6 months	933
(*ii*)(*a*) Scholarship allowance for two scholars for 12 months	5,760
(*b*) Travelling allowance and other incidental charges for two scholars for 12 months	1,866
(*iii*)(*a*) Scholarship allowance for two scholars for 6 months	2,880
(*b*) Travelling allowance and other incidental charges for two scholars for 6 months	933
(*c*) Passage of two scholars from London to Calcutta at £42 per scholar)	1,120
	16,372

Details of cost during 1939-40 (for 6 months).

	Rs.
Scholarship allowance of two scholars for 6 months ..	2,880
Travelling allowance and other incidental charges for two scholars for 6 months ..	933
	3,813

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	360	..	360	..	360	*See* below.

Details of cost

	Expenditure during 1939-40 (for eight months only). Rs.
Ultimate expenditure.	
Pay of a clerk on the scale of Rs. 45—5-2—70 (average Rs. 63 × 12)=Rs. 756 ..	**360**

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Industrial Education—Technical and Industrial Schools.	17. Retention of the Peripatetic Weaving School in the Barind Tract of Malda district.						
Pay of officers .	....	1,020	..	..	..	1,020	..
Allowances, honoraria, etc.							
Travelling allowance	....	150	..	..	..	150	.
Contingencies ..	....	230	..	..	..	230	..
Scholarships	....	480	..	..	..	480	
	Total ..	1,880	..	..	..	1,880	

Remarks.—With the object of improving the economic condition of the Santhals and other aboriginal tribes in the Barind Tract of Malda district, a peripatetic weaving school, has been established for the introduction of improved methods of weaving among them in collaboration with the district board which makes a contribution of Rs. 150 per annum towards the cost of travelling allowance of the Instructor and provides accommodation for the staff. In view of the desirability of continuing the good work that is being done by the school among the aboriginals, it is considered essential to retain the school for one year more with effect from 1st March 1939. A provision of Rs. 1,880 is accordingly made in the next year's budget to cover the expenditure.

(Administratively approved in Government order No. 1014T.A.I., dated the 18th October 1938.)

DETAILS OF COST.

Pay of officers.

	1939-40. Rs.
One Peripatetic Weaving Instructor on Rs. 60 per mensem for one year from 1st March 1939	720
One Artisan Assistant on Rs. 25 per mensem for one year from 1st March 1939	300
	1,020

Allowances, honoraria, etc.

Travelling allowance of the Instructor at Rs. 12-8 per mensem for one year from 1st March 1939	150

Contingencies.

Other contingent charges at Rs. 230 per annum for one year	230

Scholarships.

Ten stipends at Rs. 4 each per mensem for one year from 1st March 1939	480
Total ..	1,880

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,020		..		1,020		1,020	*See* below.
150		.		150		150	
230		.	.	230		230	
480		..		480		480	
1,880		..	.	1,880		1,880	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
43 —Industries.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industrial Education—Technical and Industrial Schools.	18. Retention of the Power Loom Weaving Section at the Government Weaving Institute, Serampore.						
Pay of establishment.							
Temporary establishment.	....	2,844*	..	..	..	2,844	..
Other contingencies.							
Purchase and repair of appliances.	....	750	..	..	..	750	..
Purchase of raw materials.	....	2,000	..	..	..	2,000	..
Other contingent charges.	....	275	..	..	..	275	..
	Total ..	5,869	..	..	..	5,869	..

Remarks.- The Power Loom Weaving Section at the Government Weaving Institute, Serampore, was established as a temporary measure with effect from 1936-37 with the object of imparting instruction to the students in the theory and practice of power loom weaving in order to render their training thorough and complete so that they, on their passing out, might readily undertake responsible charges in cotton and jute mills, which are steadily increasing in number in the province. In the interest of the growing textile industry of Bengal, it is proposed to continue this section on the existing term for a further period of one year for the present. A sum of Rs. 5,869 has accordingly been included in the next year's "Industries" budget.

(Administratively approved in Government order No. 983-T. A. I., dated the 17th October 1938.)

**Details of cost.*

Pay of establishment—Temporary establishment.

		Rs.
1 Loom Overseer on Rs. 60—2-2—80	.. .. 62 × 12 ..	744
1 Fitter and Machine Turner on Rs. 30—2-2—50	.. .. 32 × 12 ..	384
1 Calculator Salesman on Rs. 40—2-2—60	.. .. 42 × 12 ..	504
1 Dresser and Sizer on Rs. 35—36—2-2—50	.. .. 36 × 12 ..	432
1 Winder and Warper on Rs. 25—26—2-2—40	.. .. 26 × 12 ..	312
1 Weaver on Rs. 25—26—2-2—40 ..	.. .. 26 × 12 ..	312
1 Durwan on Rs. 13—1-5—17 ..	.. .. 13 × 12 ..	156
	Total ..	2,844

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,844	..	..	..	2,844	..	2,844	*See* below.
750	..	..	..	750	..	750	
2,000	..	..	..	2,000	..	2,000	
275	..	..	..	275	..	275	
5,869	..	..	..	5,869	..	5,869	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Industrial Education—Grants-in-aid—Buildings, equipment and furniture grants.	19. Grant-in-aid to the Calcutta Blind School towards the construction of hostel buildings.	20,000	..	..	..	20,000	

Remarks.—The Calcutta Blind School is the only institution of its kind in this country which is doing yeomen's service to the cause of the education of blind children. In order to improve the condition of the school and to provide for the general amenities of life, the school authorities have recently acquired about 8 bighas of land for extension of playground, gymnasia, etc., as well as for provision of staff quarters. The accommodation in the hostels attached to the school having proved insufficient with the growing demand for admission, the school authorities have also constructed a second storey to the existing hostel buildings so as to ensure healthier conditions of living for the pupils. All these schemes of expansion have involved the school authorities in an expenditure of Rs. 44,000 (in round figure) of which Rs. 24,000, has been met out of the fund raised by them for the purpose, leaving a balance of Rs. 20,000 unprovided for. In recognition of the good work done by the institution, it is proposed to make a grant-in-aid of Rs. 20,000 to it and to provide for the same in the next year's budget.

(Administratively approved in Government Order No. 1047T.—A.I., dated the 20th October 1938.)

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Industrial Education—(*b*) Technical and Industrial Schools.	20. Restoration of a wholetime Medical Officer for the Bengal Survey School, Comilla.						
Pay of establishment.	One Sub-Assistant Surgeon on the scale of Rs. 60—75—5-2—80—10-2—140—5-2—155 (average Rs. 113 per mensem).	..	..	1,356	..	1,356	
Deduct—Savings under "Allowances, honoraria, etc." on account of the existing allowance of the Medical Officer at Rs. 45 per mensem.	....	..	..	—540	..	—540	..
	Total ..	..	..	816	..	816	

Remarks.—On the recommendation of the last Retrenchment Committee the wholetime Medical Officer of the Bengal Survey School, Comilla, was replaced by a part-time officer as an experimental measure with the intention of enabling the Government to review the whole position. The necessity for the wholetime residential Medical Officer has, however, been very keenly felt owing to the practical difficulties experienced for some time past. It has accordingly been proposed to revive the post of a wholetime Medical Officer (Sub-Assistant Surgeon) for so long as there is no dispensary at Mainamati and provide funds for the purpose in the next year's budget.

(Provision for 8 months has been included in the next year's schedule.)

(Administratively approved in Government Order No. 1077T.—A.I., dated the 27th October 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
20,000	..	..	..	20,000	..	20,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	480	...	480	..	480	*See* below.
..	..	−360	..	−360	..	−360	
..	..	120	..	120	..	120	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs	Rs.	Rs.
43—Industries.							
Industrial Education—Grants-in-aid.	21. Increased provision for grants-in-aid to technical and industrial institutions						
Maintenance grants	. . .	10,000	..	..	..	10,000	..

Remarks.— It is the accepted policy of Government to stimulate technical and industrial education in the province generally by a system of grants-in-aid. The object of the grant-in-aid allotment is to increase the industrial efficiency of the province by the promotion of technical education in all its branches and the funds placed at the disposal of the Director of Industries are intended to enable him to initiate and carry through properly devised schemes to this end as well as to make suitable grants to private or public bodies which have undertaken to promote or manage an approved scheme of technical training. In order to realise this object more fully, the normal allotment under "Grants-in-aid" was increased by Rs. 10,000 during the current financial year and it is proposed to provide for this increase in the next year's budget as well.

(Administratively approved in Government Order No. 10797T.—A.I., dated the 27th October 1938).

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Direction ..	22. Increase of the office establishment of the Director of Industries, Bengal.						
Pay of establishment—Clerks.	Two Lower Division assistants and 1 store keeper on the scale of Rs. 45—45—50—6/2—80—5/2—105 each per mensem (average pay Rs. 78 per mensem each).	...	..	2,808	..	2,808	..

Remarks.—As the work in the office of the Director of Industries, Bengal, is steadily increasing owing to the inauguration of many new schemes, it has been considered necessary to provide for the additional staff detailed in the schedule.
(Provision for the next year has been made for 8 months only).
(Administratively approved in Government Order No. 1072 T.—A.-I., dated the 26th October 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
10,000	.	..	..	10,000	..	10,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total			
Voted	Charged.	Voted.	Charged.	Voted	Charged		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs	Rs	Rs.	Rs	
..	..	1,080	..	1,080	.	1,080	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43.—Industries.							
Industrial Education—Grants-in-aid.	23. Grant-in-aid to the Saroj Nalini Dutt Memorial Association towards the construction of a building for the Association.						
Buildings, furniture and equipment grants.	....	30,000	..	..	..	30,000	..

Remarks.—The Saroj Nalini Dutt Memorial Association is one of the best women's organisations in Bengal and is carrying on pioneering work for the uplift of Indian women by the establishment of mahila samities, the number of which is now about 400 scattered all over the provinces. It also maintains an ideal industrial school in Calcutta for imparting industrial training to women. In order to enable it to carry on its beneficent activities in these directions, it is already in receipt of suitable grants-in-aid from the Industries Department.

The Association has now approached Government for a capital grant of Rs. 30,000 towards the cost of construction of a permanent house of its own for which it has been able to secure from the Corporation of Calcutta land on lease for 99 years at a nominal rent of Re. 1 per annum. The building is estimated to cost Rs. 60,000 and the balance of Rs. 30,000 will be met by the Association from its own fund. In recognition of the valuable work which is being done by the Association, it is proposed to make a capital grant of Rs. 30,000 to it and to provide for the same in the next year's budget. The grant of course, will not be given until the Association has itself spent an equivalent amount.

(Administratively approved in Government Order No. 9974, dated the 10th November 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
30,000	..	..	..	30,000	..	30,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Industrial Education—Technical and Industrial Schools—	24. Reorganisation of 18 temporary peripatetic weaving schools.						
Pay of Establishment.	....	..	..	10,368	..	10,368	..
Allowances, honoraria, etc.	....	..	..	540	..	540	..
Other contingencies	..	18,648	..	6,480	..	25,128	..
		18,648	..	17,388	..	36,036	..

	Estimate of ultimate expenditure.	Extimate of expenditure for 8 months during 1939-40.
	Rs.	Rs.
Details of non-recurring expenditure.		
Looms, accessories and dye-stuffs, etc.	1,036 for each school or 18,648 for 18 schools.	18,648
Details of recurring expenditure.		
Pay of establishment—	Rs.	
One Assistant for dyeing and printing at Rs. 35 per mensem for each school for 12 months	420	
One peon on Rs. 13 for each school for 12 months ..	156	
	576 for one school or 10,368 for 18 schools	10,368 6,912
Allowances, honoraria, etc.—		
Travelling allowance	30 for each school or 540 for 18 schools	540 360
Other contingencies	360 for each school or 6,480 for 18 schools	6,480 4,320
		17,388 11,592

Remarks.—The number of peripatetic weaving schools working under the Industries Department is 26, of which 8 are permanent and 18 temporary. When these schools were originally started, they were equipped with primitive type of looms and appliances as suitable to the then prevailing condition of the industry. The existing machinery for popularising the industry among the general body of cultivators and improving the economic condition of caste weavers has, however, been found to fall far short of the requirements of the present times. In order to remove this deficiency and increase their usefulness, steps have already been taken for the reorganisation of the 8 permanent schools for which funds were provided in the current year's budget. It is now proposed to reorganise the 18 temporary schools on the same basis by equipping them with modern looms and appliances and by introducing instructions in dyeing and printing in them so as to make them conform to the requirements of modern times The additional ultimate expenditure involved in their reorganisation amounts to Rs. 36,036. It is proposed to make a provision of Rs. 30,240 only in the next year's budget as representing the cost for 8 months during that year.

(Administratively approved in Government Order No. 9975, dated the 10th November 1938).

Estimate of expenditure, 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.	..	6,912		6,912	.	6,912	See below.
		360	..	360		360	
18,648		4,320	.	22,968		22,968	
18,648		11,592	.	30,240		30,240	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43—Industries.							
Industrial Development—Sericulture.	35. Entertainment of an additional clerk for the office of the Deputy Director of Sericulture, Bengal, and of a peon in the Kurseong Nursery.						
Pay of Establishment—							
Clerks ..	....	..	..	888	..	888	..
Servants ..	....	..	..	180	..	180	..
		..	..	1,068	..	1,068	..

Details of expenditure.

	Ultimate expenditure.	Expenditure during 1938-40 (for 8 months only).
	Rs.	Rs.
One clerk on Rs. 40—40—45—5/2—75—3/2—90 for the office of the Deputy Director of Sericulture Bengal. (Average monthly cost Rs. 74)	888	320
One peon on Rs. 12—1/5—17 for the Kurseong Nursery (Average monthly cost Rs. 15)	180	104
Total ..	1,068	424

Remarks.—There are at present only two clerks besides the Head Clerk, Accountant and typists in the office of the Deputy Director of Sericulture, Bengal, but with the inauguration of several schemes of sericultural development, the volume of work has so increased that it is not possible for the existing staff to cope with it efficiently. It is, therefore, necessary to increase the office establishment by the creation of an additional post of a clerk.

In the absence of a menial servant, the Kurseong Nursery, situated as it is 3 miles away from the town, is much handicapped in its work at present. It is, therefore, essential to remove this deficiency and provide the nursery with a menial servant who will act both as durwan and peon as well as a watchman at night.

It is accordingly proposed to make the necessary provision for the above noted staff in the next year's budget.

(Administratively approved in Government Order No. 9941, dated the 8th November 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	320	..	320		320	See below
..	..	104	..	104		104	
	..	424		424		424	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
43.—Industries.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industrial Development.	26. Scheme for training and research in the manufacture of ink, adhesive pastes, metal polish, sealing wax, etc.						
Pay of establishment.							
Temporary establishment.		5,508†	..	..	..	5,508	
Allowances, honoraria, etc.							
Conveyance allowance of the workman labourer at Rs. 2 per mensem.		72		..	..	72	
Other contingencies.							
Purchase of apparatus, implements, etc.,		1,240*	..	..	..	1,240	..
Purchase of raw materials—							
(*i*) Ink at Rs. 250 per annum.		750	..	..	..	750	..
(*ii*) Adhesive pastes at Rs. 100 per annum.		300	..	..	..	300	..
(*iii*) Metal polish at Rs. 125 per annum.		375	..	..	..	375	..
(*iv*) Liquid disinfectants at Rs. 150 per annum.		450	..	..	..	450	..
(*v*) Sealing wax at Rs. 200 per annum.		600	..	..	..	600	..
Miscellaneous charges at Rs. 50 per annum.		150	..	..	..	150	..
Purchase and repairs of appliances at Rs. 125 per annum		375	..	..	..	375	..
	Total	9,820 (for 3 years)	..	..		9,820	

Remarks.—In order to meet the popular demand for facilities of training and research in the manufacture of various kinds of inks, adhesive pastes, metal polish, liquid disinfectants, sealing wax, etc., it is proposed to initiate a scheme which along with the training will provide for research being pursued in each of the abovenamed subjects to keep the manufacturing processes abreast of the progress being made in the respective industries and also to extend activities to allied lines. The scheme, which will be launched as an experimental measure *for a period of three years*, has considerable possibilities as an aid to the establishment of industries the products of which are in universal or very common use and their manufacture is capable of being carried on successfully on a small scale. They are also suitable for adoption by educated men of limited means and are capable of providing remunerative occupation for a number of them.

It is accordingly proposed to make the necessary provision for the purpose in the next year's budget.

(Administratively approved in Government Order No. 9994, dated the 12th November 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40 for 8 months.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,224				1,224		1,224	*See* below.
16				16		16	
1,240				1,240		1,240	
167	..	..		167		167	
67	..			67		67	
83				83		83	
100	..			100		100	
133	..			133		133	
33	..			33		33	
83	..			83		83	
3,146	..	..		3,146		3,146	

Details of non-recurring expenditure

	Rs.
One small hand-driven grinding mill (for grinding vegetable bodies)	65
Three sets of dies for Chinese ink	30
One dozen store jars	60
Four heavily enamelled iron pans at Rs. 50 each	200
One ball grinding mill for grinding minerals and like materials together with a motor and starter	300
Six sets of dies for sealing wax	60
Wooden stands, special racks, tables, stools, etc.	275
Magnifying glass, special pans, tools, etc.	250
	1,240

Details of recurring expenditure

	Ultimate.	Expenditure for 8 months during 1939-40.
Temporary establishment.		
One Supervisor on Rs. 90 per mensem for 12 months	1,080	720
One skilled operative on Rs. 50 per mensem for 12 months	600	400
One workman labourer on Rs. 13 per mensem for 12 months	156	104
	1,836 (for one year or Rs. 5,508 for 3 years.)	1,224

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
43.—Industries.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Industrial Education—Scholarships in Industrial Schools.	27. Scheme for the award of special scholarships for middle class communities for Industrial and Technical Training.	..	..	8,000	..	8,000	.

Remarks. The economic uplift of the middle class communities, particularly Moslems and Scheduled Castes depends to a great extent on the spread of Industrial and Technical Education among them. But the general poverty and inability of the students of these communities to support themselves during the period of training stand in the way of their availing themselves of the facilities available in this department. Further, one of the consequences of this state of affairs is the dearth of properly qualified candidates from amongst these communities for Government appointments. In order to remedy this position and to afford opportunities to deserving boys of these communities to go in for industrial and technical training, it is proposed to create special scholarships for their exclusive benefit and to provide a sum of Rs. 5,333 for expenditure for 8 months during 1939-40, details of which are being worked out.

(Administratively approved in Government Order No. 10052, dated the 14th November 1938.)

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
43—Industries.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industrial Education—Technical and Industrial Schools	28. Establishment of a Watch Repairing Class at the Edward Industrial School, Bogra.						
Pay of Establishment—Temporary Establishment	..	3,780			..	3,780	
Other Contingencies—Purchase and Repairs of Appliances.	.	525		..	..	525	
Other Contingent Charges.	. .	1,800		..	..	1,800	
Total		6,105		..	..	6,105	

Remarks.- A good number of people depend on the profession of Watch Repairing for their livelihood, but in the absence of facilities for regular scientific training in this direction, young men who are eager to adopt this profession as a career are prevented from doing so. In order to remove this defect and to create a new avenue of employment for the unemployed youths of the country, it is proposed to open a Watch Repairing Class at the Edward Industrial School, Bogra, *as an experimental measure for a period of 3 years for the present* and to make the necessary provision for the purpose in the next year's budget.

(Administratively approved in Government Order No. 10103, dated the 17th November 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs	
		5,333		5,333		5,333	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks
Non-recurring.		Recurring.		Total			
Voted	Charged	Voted.	Charged	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
840		..		840		840	*See* below.
525				525		525	
400		..		400		400	
1 765				1,765		1,765	

Details of cost

		Ultimate expenditure (for 3 years).	Expenditure during 1939-40 (for 8 months).
		Rs	Rs.
Temporary Establishment—			
One Instructor on Rs. 75 per mensem		2,700	600
One Mistry on Rs. 30 per mensem		1,080	240
Other Contingencies—			
	Rs.		
Purchase and repair of appliances—			
Instruments	150		
Furniture, etc. ..	100		
Old Watches and Clocks	250		
Materials and miscellaneous ..	25		
	525	525	525
Other Contingent Charges at Rs. 50 per mensem		1,800	400
		6,105	1,765

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
43—Industries.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industrial Education—Technical and Industrial Schools.	29. Entertainment of two Artisan Assistants in the Government Weaving Institute, Serampore						
Pay of officers ..	.. ..	..	..	768	..	768	..

Remarks.—The volume of work in the Government Weaving Institute, Serampore, has increased with the increase in the number of students, with consequent addition to machinery and other appliances both in the handloom, dyeing and printing sections of the institute, but there has been no corresponding increase in the strength of the staff, with the result that the practical training of the students is generally neglected. In order to remove this defect, it is indispensably necessary to provide the institute with two artisan assistants whose services are required specially for the manual portion of work of the Practical Departments for both the Higher and Artisan Classes. It is accordingly proposed to make the necessary provision for the purpose in the next year's budget.

(Administratively approved in Government Order No. 10089, dated the 16th November 1938.)

Details of cost.

	Ultimate expenditure.	Expenditure during 1939-40 (for 8 months only).
	Rs.	Rs.
Two Artisan Assistants in the scale of Rs. 25—26—2-2—40 each per mensem (average cost—Rs. 32 per mensem).	768	400

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
43—Industries.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Industrial Department—Pay of Establishment—Technical staff.	30. Entertainment of a permanent Microscopist at the Bengal Tanning Institute, Calcutta.						
	One Microscopist in the scale of Rs. 75—75—100—10-2—150 (average monthly pay Rs. 129).	..	..	1,548	..	1,548	..

Remarks.—The Bengal Tanning Institute is at present without a Microscopist. Latest researches have definitely established that the various operations which the hides and skins have to pass through in the process of tanning affect the nature and weave of leather fibres and that the quality of final product depends to a very large extent on the maintenance of fibre structure at an optimum condition. The necessity for the post arises from the fact that the different tanning operations involve close microscopial examination of hides and skins sections at different stages of the process. It is accordingly proposed to provide the Institute with a properly qualified Microscopist who will not only conduct technical researches but will also train students in leather technology, and to make the necessary provision, for the purpose in the next year's budget.

(Administratively approved in Government Order No. 10121, dated the 16th November 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	400	..	400		400	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs	
..	..	600	..	600		600	*See* below.

Major budget head and sub-head under which the charge falls	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
43—Industries.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
High Commissioner —Other Charges	31. Provision for tour charges of Mr A. N. Sen, Inspector of Technical and Industrial Institutions, Bengal, in England and the continent	£100 or 1,333	.	.		£100 or 1,333	
	Total 43 Industries	2,07,573	..	61,728	..	2,69,301	..

Remarks.—It has been decided that Mr A. N. Sen, Inspector of Technical and Industrial Institutions, Bengal, while on leave out of India for 8 months with effect from 9th January 1939, should utilise his stay in England and the continent in visiting various technical and technological institutes in order to study the latest developments in this line. The knowledge and experience which Mr Sen will then be able to gather will be of great advantage especially in view of the interest which the public are taking in the development of technical and technological education in Bengal on sound lines. It is therefore proposed to make a provision in the next year's budget to cover the charges on account of Mr. Sen's tour in England and the continent.

(Administratively approved in Government Order No. 10321, dated the 8th December 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
£100 or 1,333	..	..	..	£100 or 1,333	..	£100 or 1,333	*See below.*
1,72,470	..	32,555	..	2,05,025	..	2,05,025	

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	Industries Department.			
Original Works—Buildings (Major Works).	Acquisition of land and construction of buildings for the District Weaving School, Dacca.	Dacca ..	Dacca ..	Government order No. 10206, dated 29th November 1938.

Remarks.—Considerable difficulty is being experienced both by the staff and the students of the District Weaving School, Dacca, in efficiently carrying on the practical side of the work of the school in account of severe congestion in the space where weaving machines, etc., are now accommodated. There is also no hostel building for the accommodation of the boarders who are now living in one of the office rooms of the school. As no extra space in the compound of the school is available for the purpose, it is proposed to acquire an additional plot of land measuring 1 bigha 12 kattas and 5 chittaks at an estimated cost of Rs. 5,660 and to construct a weaving shed and hostel building at an estimated cost of Rs. 18,530. It is accordingly proposed to make necessary provision in the "Civil Works" budget for the next year.

The scheme also involves an additional non-recurring expenditure of Rs. 2,764 and an additional recurring expenditure of Rs. 4,816 per annum for staff, etc., for carrying out an all round improvement of the school so that it may meet the increasing demand of the district on its services. No provision for this part of the scheme is, however, required to be made in the next year's budget.

Administratively approved in Government order No. 10206, dated the 29th November 1938.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
24,190	..	24,190	24,190	..	24,190	*See* below.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	50—Civil Works (Minor Works).	Rs.	Rs.	Rs.	Rs.	Rs.	
	Industries.						
	Installation of electric lights and fans in Government buildings at certain stations as detailed below.	3,377	3,377	..	3,377	3,377	All the works in question have received the administrative approval of competent authorities.
	Berhampore. Rs.						
	Installation of electric lights and fans in the Superintendent's quarters, Sericulture Department. 410						
	Installation of electric lights and fans in the Assistant Superintendent of Sericulture's quarters. 176						
	Installation of electric lights and fans in the Sericulture office. 611						
	Installation of electric lights and fans in the Silk Rearing House. 318						
	Installation of electric lights and fans in the office of the Deputy Director of Sericulture. 728						
	Barisal.						
	Installation of electric lights and fans in the quarters of the Superintendent of Technical School. 620						
	Installation of electric lights and fans in quarters of the Superintendent of the Hostel attached to the Technical School. 514						
	Total Industries .. 3,377						

Ministry of Communications and Works

Schemes relating to Irrigation.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
18—Irrigation.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18—Establishment—Contingencies.	1. Installation of a telephone connection in the office of the Executive Engineer, Bankura Division, at No. 1, Council House Street, Calcutta.	10	..	192	..	202	..

Remarks.—The installation of a telephone in the office of the Executive Engineer will result in a considerable saving of time which is at present wasted in attending personally to calls of Government officials.

Approved with the concurrence of the Finance Department in Communications and Works (Irrigation) Department letter No. 3640-I.E., dated the 27th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
10	..	192	..	202	..	202	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
18—Irrigation.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18B—Works	2. (1) Widening the bed of the Kaliaghye river in the Midnapore district by removing chak bunds and bastu land within 500 feet on both sides of the river from Langolkota to Sewlipur.	85,931		..	..	85,931	..
18B—Works ..	(2) Re-excavation of the Jalnabari khal in the Faridpur district.	30,536	..	..	..	30,536	.
18A—Works ..	(3) Flushing the Kana More river in the Murshidabad district.	15,441	..	..	..	15,441	..
18A—Works ..	(4) Jhargram Irrigation Scheme in the Midnapore district.	2,47,160	..	..	..	2,47,160	..
18B—Works ..	(5) Re-excavation of the Salda Bil khal in the Dacca district.	4,964	..	..	.	4,964	.
18A—Miscellaneous	(6) New unforeseen surveys.	500	..	..	..	500	..
18B—Miscellaneous	(7) Ditto ..	4,000	..	..	..	4,000	
18B—Works .	(8) Fire protection appliances to Government buildings in the Gadghat subdivision.	1,040	..	..	..	1,040	
18B—Extensions and Improvements—Orissa Coast Canal.	(9) Conversion of a kutcha thatched toll office at Mossagaon into a pucca one.	608	..	.	..	608	
	Total ..	3,90,180	..	..	..	3,90,180	..

Remarks.— (*a*) At Langolkota the Kaliaghye river is bottle-necked and just above this is the Salmara Jolla—one mile in width—where flood water accumulates and endangers the Amarshi embankment on the south bank of the Jolla. To relieve the Contai subdivision from the danger of floods and for the safety of the abovementioned embankment, which is the only protection of the subdivision, the bottle-neck requires widening urgently.

Twenty per cent. of the total cost is expected to be met by local contribution in cash and in labour.

Approved in Communications and Works (Irrigation) Department letter No. 278-T.I., dated the 26th October 1938.

(*b*) This is to effect a connection between the Sitalakhya and old Kumar rivers from Kalyanpati to Kamalpur by re-excavating a silted up channel and joining the existing bils with suitable cuts for the drainage of Kajildanga, Maura and other smaller bils, for improvement of the sanitary condition of the locality and for providing a straighter communication between the two rivers.

(A contribution of Rs. 2,000 is expected at present from the District Board.)

Approved in Communication and Works (Irrigation) Department letter No. 263-T.-I., dated the 24th October 1938

(*c*) The Kana More is a branch of the More river. Its bed has been silted up and no water flows through it except when the mother river is in high floods. Consequently, the health of the locality has deteriorated. The proposal is to flush the Kana More River by connecting to it an existing channel from the river More.

Approved in Bengal Government letter No. 262-T.I., dated the 24th October 1938.

(*d*) The Jhagram Irrigation Project (the combined Kowri and Champa khal project) in the Jhargram subdivision of the Midnapore district was administratively approved in 1929. But the scheme has recently been revised on the basis of the present day price of materials and labour.

The Commissioner, Burdwan Division, has drawn the attention of Government to the unhealthy conditions of some of the tracts in this and other subdivisions of the Midnapore district owing to want of drainage and irrigation facilities and also to the popular feeling against Government for not doing something to ameliorate their condition. So on political grounds the scheme is a necessity.

Approved in Bengal Government letter No. 3724 I., dated the 5th November 1938.

(*e*) In the absence of a proper drainage channel the bil gets filled with water and affects crops of an area of about 2 square miles. The bil is not drained dry even in late December when the Sonakhali river is low. The re-excavation will establish a drainage connection to the said river.

Approved in Bengal Government letter No. 267 T. I., dated the 24th October 1938.

(*f*) These amounts are provided for in the budget through the schedules and are the normal annual requirements for new unforeseen surveys.

(*g*) Approved in Chief Engineer's letter No. 3442 C. I. A., dated the 3rd July 1935.

(*h*) This is necessary for the safety of Government money against fire and theft.

Approved in Bengal Government letter No. 715 I., dated the 10th March 1939.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
5,000	.	..	..	5,000		(*a*) 5,000	*See* below.
14,000	.	..	..	14,000	.	(*b*) 14,000	
5,000	.	..	..	5,000		(*c*) 5,000	
10,000	..	..	..	10,000	.	(*d*) 10,000	
2,000	..	..	..	2,000		(*e*) 2,000	
500	..	.		500		(*f*) 500	
4,000	..			4,000		(*f*) 4,000	
1,040	..	.	..	1,040		(*g*) 1,040	
600	.	..	..	600		(*h*) 600	
42,140	..			42,140		42,140	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18B—Works ..	(10) Converting the main room of the Nor inspection bungalow as rest shed.	524	..	..	..	524	..
18B—Works—Government Embankment.	(11) Remodelling the Gopalganj inspection bungalow.	3,200	..	..	..	3,200	..
18B—Works—Government Embankment—South-Western Circle.	(12) Tube-well in the Ampta inspection bungalow.	1,755	..	..	..	1,755	..
18B—Works—Government Embankment.	(13) Embedding an iron safe in the sectional officer's quarters at Routra.	13	..	..	..	13	..
18B—Extensions and improvements—Baliaghye Drain.	(14) Embedding an iron safe in the toll collector's office at Sarpai.	10	..	..	..	10	..
18B—Works—Government Embankment.	(15) Embedding an iron safe in the office at Powsia.	9	..	..	..	9	..
18B—Maintenance and Repairs—Midnapore Takavi.	(16) Constructing pucca quarters at Panskura for the sectional officer in charge of takavi works.	4,836	..	..	..	4,836	..
18B—Works—Government Embankment.	(17) Constructing sectional officer's office and quarters of Nalua section at Kasinagar.	4,200	..	..	..	4,200	..
18B—Extensions and Improvements—Grand Trunk Canal.	(18) Constructing a chowkidar's shed at Daspara.	494	..	..	..	494	..
	Total ..	15,041	..	..	..	15,041	..

(*a*) The Nor inspection bungalow in the Etamogra subdivision of the Cossye Division was damaged by fire. Instead of rebuilding the bungalow, it will be cheaper to convert it into a rest shed at the place which is really necessary for the accommodation of the sectional officer and other inspecting officers, there being no other resting place nearby.

Approved in Bengal Government letter No. 1936 I., dated the 5th September 1933.

(*b*) The bungalow was damaged by fire in 1931. There being no other inspection bungalow between Edilpore and Jamalpore, a distance of about 20 miles, the remodelling of this bungalow in necessary for the convenience of inspecting officers.

Approved in Bengal Government letter No. 1084 I., dated the 1st April 1936.

(*c*) There is a well in the compound of the bungalow which is never used on account of its exceptionally bad water. This is necessary for the supply of good drinking water to inspecting officers who frequently visit the bungalow and to the sectional officer's family whose quarters are situated in the same compound.

Approved in Bengal Government letter No. 282-T.I., dated the 3rd October 1931.

(*d*) Approved in Chief Engineer's letter No. 1785-C.I., dated the 20th May 1938.

(*e*) To avoid heavy recurring (maintenance) expenditure and to save the occupants from malaria and other diseases due to damp, it is proposed to convert the quarter into a pucca one.

Approved in Bengal Government letter No. 223-T.I., dated the 25th October 1929.

(*f*) The existing quarters at Nalua, constructed in 1910-11, at a cost of Rs. 1,638 is very unsafe and unsuitable. The nearest post office is five miles away at Kashinagar and the police-station is 8 miles off. The proposed quarters will be centrally situated within the section.

Approved in Bengal Government letter No. 582 I. A., dated the 25th February 1938.

(*g*) The godown at Daspara for keeping stores of the Dredger Division has no separate accommodation for the guards who have to sleep in the godown at night. To safeguard Government stores, it is necessary that they have separate quarters close to the godown to guard the stores so that the keys may be kept with the Sectional Officer.

Approved in Bengal Government letter No. 2958-I., dated the 1st September 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
524	..	..	..	524		(*a*)524	*See* below.
1,500	..	..	..	1,500		(*b*)1,500	
1,755	..	..	..	1,755		1,755	
13	..	..		13		(*d*)13	
10	..	..		10		(*d*)10	
9	..	..		9		(*d*)9	
2,000	..	..		2,000		(*e*)2000	
3,000	..	..		3,000		(*f*)3,000	
494			..	494		(*g*)494	
9,305	..	..	..	9,305	..	9,305	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
	2	3	4	5	6	7	8
XVII—Irrigation.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XVIIA—Extensions and Improvements Eden Canal.	(19) Fire protecting appliances to Government buildings on Eden Canal.	701	..	..	..	701	
XVIIA—Extensions and Improvements—Midnapore Canal	(20) Remodelling out-houses of the Mirpur rest shed.	300	..	..	..	300	
Ditto ..	(21) Constructing pucca quarters at Panskura for the sectional officer, Irrigation.	4,836	..	..	..	4,836	..
Ditto ..	(22) Conversion of three kutcha thatched toll offices at Daman, Bansberia and Panskura into pucca ones.	1,824	..	..	..	1,824	
XVIIA—Extensions and Improvements Eden Canal.	(23) Sinking a tube-well in sectional officer's quarters at Jujuty.	850	..			850	
XVIIB—Extensions and Improvements High Tidal Canal.	(24) Conversion of kutcha thatched toll office at Terapakhia into a pucca one.	608		..	..	608	
XVIIB—Extensions and Improvements.	(25) Electric installation in the Executive Engineer's office at Khulna.	1,485		..	..	1,485	
XVIIB—Extensions and Improvements.	(26) Hydrant for supplying fresh water to the touring launches at Khulna.	508	..	..	..	508	
XVIIA—Extensions and Improvements Damodar Canal.	(27) Sanitary privy in the Assistant Executive Engineer's residence at Rondia.	1,239			..	1,239	
Ditto	(28) Tube-well in the zilladar's and overseer's combined quarters at Gals.	420	..	..	..	420	
Ditto ..	(29) Metalled road from Rondia to Kookooee.	24,445	..	..	..	24,445	
	Total ..	37,216	..	..	..	37,216	..
	Total—Irrigation ..	4,42,447	..	192	..	4,42,639	..

Remarks.—(*a*) Approved in Chief Engineer's letter No. 7392 C.I.A., dated the 30th October 1934.
(*b*) Approved in Superintending Engineer's letter No. 5920, dated the 27th November 1933.
(*c*) This is necessary for the safety of Government money against fire and theft.
Approved in Bengal Government letter No. 7151., dated the 10th March 1938.
(*d*) Approved in Chief Engineer's letter No. 2053C.I., dated the 6th June 1938.
(*e*) This is necessary for the safety of Government money against fire and theft.
Approved in Bengal Government letter No. 715, I., dated the 10th March 1938.
(*f*) Cost of working electric fans will be cheaper than that of working punkhas by manual labour. Electric installation will also facilitate office work after dusk on necessary occasions.
Approved in Bengal Government letter No. 913I., dated the 31st March 1938.
(*g*) For the supply of filtered water to the departmental launches pipe connection with the municipal main line up to the landing ghat is necessary.
At present water is procured by departmental labour. The scheme will result in an annual saving of Rs. 135
Approved in Bengal Government letter No. 20671., dated the 21st June 1938.
(*h*) Approved in Chief Engineer's letter No. 1200 C. I., dated the 24th March 1938.
(*i*) Approved in Chief Engineer's letter No. 1415 C. I., dated the 19th April 1938.
(*j*) The road is necessary to provide quick communication between the head regulator of the Damodar Canal at Rondia and the Kookooee syphon conduit.
Approved in Bengal Government letter No. 130 T. I., dated the 25th May 1937.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
500	..	..	..	500		(*a*)500	*See* below.
300	..	..	..	300	..	(*b*)300	
2,000	..	..	..	2,000	..	2,000*	
1,800	..	..	..	1,800	..	(*c*)1,800	
850	..	..	..	850	..	(*d*)850	
600	..	..	..	600	..	(*e*)600	
1,485	..	..	..	1,485	..	(*f*)1,485	
508	..	..	..	508	.	(*g*)508	
1,239	..	..	..	1,239	.	(*h*)1,239	
420	..	..	.	420		(*i*)420	
10,000	..	..		10,000	.	(*j*)10,000	
19,702	..	..	..	19,702	..	19,702	
71,157	..	192	..	71,349	..	71,349	

*To avoid heavy recurring (maintenance) expenditure and to save the occupants from malaria and other diseases due to damp, it is proposed to convert the quarters into a pucca one.
Approved in Bengal Government letter No. 223 T. I., dated the 25th October 1929.

Schemes relating to Civil Works.

Schemes relating to Communications and Works Department.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
50—Civil Works.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment ..	1. Installation of a telephone in the joint Drawing Branch of the Chief Engineers, Communications and Buildings Branch, and Irrigation Branch of the Communications and Works Department.	..	..	192	..	192	..

Remarks.—The joint Drawing Branch of the Chief Engineers, Communications and Buildings, and Irrigation Branches of the Communications and Works Department is located on the roof of the Writers' Buildings whereas the office rooms of the Personal Assistants to Chief Engineers are in the 1st floor of the building. Personal Assistants are required to discuss many times in the course of a day with the Superintendent, Drawing Branch, and much of his time is wasted in coming down and going up. Besides this, while checking estimates, quotations are to be obtained from the market; at present these are obtained by sending an estimator which does not only delay cases, but the quotations thus obtained are not also very reliable. Firms generally attach more respectability to an enquiry over the phone than a personal enquiry by an estimator.

These can be removed by installing a phone.

Administrative approval for installation of a phone was accorded in Government letter No. 16 T.C., dated the 27th April 1938. A schedule is accordingly put in for installation of a telephone in the Drawing Office referred to above.

Two-thirds of the cost falls under "50—Civil Works Establishment—Contingencies" and one-third of the cost falls under "18B—Establishment—Chief Engineer—Contingencies."

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
50—Civil Works.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—Pay of Establishment—Temporary Establishment.	2. Retention on a temporary basis during 1939-40 of the extra staff consisting of two estimators and two draftsmen for the Dacca and Bakarganj Divisions of the Eastern Circle which has been sanctioned at present on a temporary basis up to the 28th February 1939, owing to the larger volume of original works for execution by the two divisions.	3,060	..	..	..	3,060	..

Remarks.—Owing to the heavy increase of work in the Dacca and the Bakarganj Divisions of the Eastern Circle, due to the larger volume of original works having been provided for in the "Civil Works" budget for 1938-39, one extra estimator and one extra draftsman were sanctioned for each of the two divisions on a temporary basis up to 28th February 1939. It was stated by the Finance Department that should this extra staff be required for retention during the next year, it would have to be financed through the schedule. It has been found on examination that retention of this extra temporary staff in the two divisions during 1939-40 is an indispensable necessity. A schedule is, therefore, put in for the retention of the 4 temporary posts during the year 1939-40.

				Rs.
(a) Dacca Division.				
Pay of one estimator (at Rs. 95 per mensem) 95×12	..	..	=	1,140
Pay of one draftsman (at Rs. 50 per mensem) 50×12	..	..	=	600
Bakarganj Division.				
Pay of one estimator (at Rs. 60 per mensem) 60×12	..	..	=	720
Pay of one draftsman (at Rs. 50 per mensem) 50×12	..	..	=	600
				3,060

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	192	..	192	..	192	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(*a*) 3,060	..	..	..	(*a*) 3,060	..	(*a*) 3,060	*See* below.

Major Budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
59—Civil Works.	**Communications and Works (Communications and Buildings) Department.**			
Buildings (Major Works).	3. Construction of an office and residence for the Communications and Works (Communications and Buildings) Department Subdivisional Officer at Faridpur.	Faridpur ..	Faridpur ..	Bengal Government, Public Works Department, letter No. 3868-B., dated the 6th December 1928.

Remarks.—The two schemes, viz., (1) construction of an office and residence for the Communications and Works (Communications and Buildings) Department Subdivisional Officer at Faridpur, and (2) construction of a Communications and Works (Communications and Buildings) Department Subdivisional Officer's residence at Barisal, were included in the list of major works sent by this department for consideration in the Secretaries' meeting held on the 5th July 1938 in which the scheme at Barisal only was selected in preference to the Faridpur scheme which was given the first place in order of urgency in the list.

Both the schemes are awaiting financial provision for a pretty long time and were considered as deserving of provision being made for them in the budget of 1939-40. The scheme at Faridpur, however, is a pressing one and is more urgent than the scheme at Barisal, as the private building at Faridpur which had hitherto been occupied by the Communications and Works Department Subdivisional Officer as his office and residence had to be vacated recently in terms of a notice, served by the owner of the building, and temporary arrangement had to be made to accommodate the office in the inspection bungalow at Faridpur as no private building could be secured at a reasonable rent, the number of such buildings, being very limited at the station.

In the circumstances, it has been decided to press the schedule for the Faridpur Scheme in preference to the Barisal Scheme as selected in the Secretaries' meeting.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
24,952	Superintending Engineer, Eastern Circle's letter No. 10749-B., dated the 5/10th Dec. 1938.	21,284	15,000	..	15,000	*See* below.

Major budget head and sub-head under which charge falls:	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works. Communications (Major Works).	**Communications and Works (Communications and Buildings) Department.** 4. Construction of a new bus stand at the north end of Dufferin Road on the Calcutta Maidan.	24-Parganas (City Division).	Calcutta ..	Bengal Government Communications and Works Department, No. 2740C., dated the 16th June 1938.

Remarks.—The existing bus stand at the north end of the Dufferin Road is much congested and constitutes danger to the traffic. The Commissioner of Police, Calcutta, has, therefore, suggested that an improved bus stand be constructed to take the place of the existing stand. It is proposed to make a stand of seven lines of buses, each line having two buses.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
16,136	Superintending Engineer, Presidency Circle's No. 3425, dated the 28th June 1938.	16,136	16,000	..	16,000	See below.

Schemes relating to other departments.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works - Buildings (Major Works).	1. Thorough repairs to, and certain additions and alterations in, the Nazarenee Mission buildings at Kishoreganj in Mymensingh for converting the same into the Subdivisional Officer's Court and office there.	Mymensingh ..	Kishoreganj ..	Government Order No. 19842-Mis., dated the 19th September 1938.

Remarks.—It was brought to the notice of Government in 1937 that the subdivisional office buildings at Kishoreganj were in a very bad condition. All the forms and stationery get damaged by white ants in spite of all possible precautions. The record-rooms are in tiny tin-sheds in a tumble down condition. They have no windows and are much too small The Nazir's godown is a small cubicle with corrugated iron walls and the space is absolutely inadequate. Thus the reconstruction of the subdivisional office buildings was found to be urgently necessary. It was reported by the Collector that a group of buildings belonging to the American Baptist Mission at Kishoreganj were for sale at Rs. 15,000. These buildings were found to be admirably suited for the accommodation of the subdivisional courts. As it was considered more advantageous and economical to purchase these buildings and to convert the same into the subdivisional office by suitable additions and alterations than to construct a new building, the buildings belonging to the Baptist Mission were purchased for Rs. 15,000. It is now proposed to make thorough repairs to certain buildings and additions and alterations in these buildings, to make them suitable for the accommodation of the subdvisional office. Unless this is done, the subdivisional office cannot be removed. The scheme is, therefore, very urgent.

Administrative approval accorded in Government Order No. 19842-Mis., dated the 19th September 1938.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works— Buildings (Major Works).	2. Construction of two sets of quarters for two Indian Deputy Magistrate, Howrah.	Howrah ..	Howrah ..	Government Order No. 6731-Mis., dated the 12th May 1927.

Remarks.—House-rents in Howrah are very high and, consequently, officers posted there find considerable difficulty in obtaining suitable houses at a rent which they can afford, and also in a large number of cases the houses they secure are situated a long way from the district headquarters. In many cases they applied to be allowed to live in Calcutta, and in the past this has often been granted though it is obviously undesirable and latterly permission has been refused.

The position is likely to get worse as soon as the new Howrah Bridge is completed, as land and house values in Howrah are certain to rise. Howrah is a town where industrial strikes are not infrequent and are often of a serious nature and the District Magistrate is put at a serious disadvantage through having his staff of Magistrates scattered over a wide area so that they are not easily accessible for strike and riot duties. The provision of quarters for two senior Deputy Magistrates close to district head quarters will go a great way to relieving this administrative inconvenience and will in no small measure lighten the burden on the District Magistrate of Howrah when faced with strikes and riots.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works —Buildings (Major Works).	3. Construction of subdivisional court building at Bhola.	Bakarganj ..	Bhola ..	Government Order No. 52-T.B., dated the 14th April 1930.

Remarks.—The office building is now in an utterly deplorable condition and extremely unsuitable for the purpose for which it is meant. Library books and office records are being damaged by white ants. It has now become very difficult to hold court and office in the present building.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
18,454	..	..	18,454	..	18,454	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
30,000	..	..	30,000	..	30,000	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
45,314	..	..	45,314	..	45,314	*See* below.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	4. Construction of a residence for the Additional District Magistrate of Bakarganj at Barisal.	Bakarganj ..	Barisal ..	Government Order No. 16302-Mis., dated the 15th November 1927.

Remarks.—There is scarcely a house in the whole town which the Additional District Magistrate, whether European or Indian, can occupy. He has, therefore, to occupy the rooms of the Circuit House. The object of the Circuit House is thus being frustrated.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	5. Construction of quarters for two Deputy Magistrates at Rangpur.	Rangpur ..	Rangpur ..	Government Order No. 5-T.R dated the 8th April 1925.

Remarks.—The Deputy Magistrates experience difficulty in securing satisfactory hired quarters at a reasonable rent. The necessity for the scheme is thus obvious.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	6. Construction of quarters for the 3rd Officer of Patuakhali.	Bakarganj ..	Patuakhali ..	Government Order No. 1487-Mis., dated the 25th February 1927.

Remarks.—In view of the fact that suitable private houses are not available here, the urgency of the scheme is obvious.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
39,243	..	..	39,243	..	39,243	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—.	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
22,370	..	..	22,370		22,370	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
11,000	..	..	11,000	..	11,000	*See* below.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	7. Construction of a residence for Sub-Deputy Collector, Narail, in the district of Jessore.	Jessore ..	Narail ..	Government Order No. 6673-Mis., dated the 26th June 1925.

Remarks.—The Sub-Deputy Collector now resides in a hired house which is unsatisfactory both as regards sanitation and accommodation.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—.
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	8. Construction of quarters for Deputy Magistrate, Munshiganj.	Dacca ..	Munshiganj ..	Government Order No. 525-Mis., dated the 16th January 1935.

Remarks.—The Deputy Magistrate is now occupying the vacant munsif's quarters which he may be asked to vacate at any moment.

It is therefore necessary to construct permanent quarters for him.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Miscellaneous) Department.**			
Original Works—Buildings (Major Works).	9. Purchase of the house known as "Hastings House" for use as the Collector's residence at Midnapore and execution of necessary repairs thereto.	Midnapore ..	Midnapore ..	Government Order No. 21205-Mis., dated the 13th October 1938.

Remarks.—At present the Magistrate lives in a house known as "Hastings House" which is the property of Babu Jatindra Nath Ghosh. He pays rent at Rs. 160 per mensem. The owner is not a man of means and is unable to execute sufficient repairs, with the result that the condition of the house is slowly deteriorating and must in time become such as to render it uninhabitable. It will then be difficult to find a suitable residence for the Collector. The land and building comprising the house has been valuated by the Collector and the Communications and Works Department at Rs. 38,000 (Rs. 12,000 for land and Rs. 26,000 for building) and an additional sum of Rs. 10,000 will be required for the necessary repairs.

*Rs. 38,000, the price of lands and buildings.

Rs. 10,000, estimated cost of repairs.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
14,400	..	..	14,400	..	14,400	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
13,818		..	13,818	..	13,818	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
48,000	..	..	48,000	..	48,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
59—Civil works.	**Home (Police) Department.**			
Buildings (Major Works).	10. Construction of buildings for Jagatballavpur police-station in the district of Howrah.	Howrah ..	Bargachia ..	Government Order No. 363Pl.-D., dated the 16th May 1924.

Remarks.—The police-station and its staff are at present housed at Bargachia in hired thatched sheds which are in a wretched condition and are located in a locality of most unhealthy places. In the interest of the health of the staff permanent buildings should be constructed without delay. The buildings when completed will result in a saving of Rs. 504 per annum in rent to Government.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
30,400	..	..	30,400	..	30,400	See below.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Police) Department.**			
Original Works—Buildings (Major Works).	11. Reconstruction of Entally Police Section House.	Calcutta ..	Entally ..	Government Order No. 2491 D., dated the 19th Ma 1938.

Remarks.—The section house is too small and overcrowded. The condition of the building is also unsatisfactory. I has accommodation for 1 Sub-Inspector, 2 Assistant Sub-Inspectors, 2 Head Constables and 30 Constables only whil the allotted strength of the section (including 2 outposts) is 2 Sub-Inspectors, 1 Sergeant, 2 Assistant Sub-Inspectors 6 Head Constables and 60 Constables (*plus* 11 for casualty reserve) which may also require augmentation in the nea future as the areas are becoming rapidly improved and more thickly populated. Mr. Stevens in his report on the Calcutt Police recommended that the section house required to be reconstructed so as to take in the whole staff allotted to it. Th propose d new building will have accommodation for 4 Officers, 4 Assistant SubInspectors, 9 Head Constables and 60 Con tables. The building when completed will result in a saving of about Rs. 2,325 a year in rent to Government as it will b possible to abolish one of the two outposts for which rent is being paid and to furnish quarters for 2 Sub-Inspecto who are at present living in hired buildings. The scheme has also been worked out with an eye to future require ments.

Major budget head and sub-head under which charge falls.	Description of work	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Police) Department.**			
Original Works—Buildings (Major Works).	12. Construction of quarters for three Sergeants in the Lalbagh Police Lines at Dacca.	Dacca ..	Lalbagh ..	Government Order No. 4234 P. J., dated the 29t October 1920.

Remarks.—One sergeant is now accommodated in the Kotwali buildings and the other two in hired quarters. The quarters when completed will result in a saving of Rs. 1,620 per annum in rent to Government. The scheme is definitely remunerative.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Police) Department.**			
Original Works—Buildings (Major Works).	13. Construction of buildings at Hijla police station in the district of Bakarganj.	Bakarganj ..	Hijla ..	Government Order No. 4554-Pl., dated the 12th November 1936.

Remarks.—The present thana buildings are located in hired houses which are unsuitable for the purpose.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,14,000	..	..	1,14,000	..	1,14,000	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
29,144	..	..	29,144	..	29,144	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
26,700	..	..	26,700	..	26,700	*See* below.

Major budget head and sub-head unde which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Police) Department.**			
Original Works—Buildings (Major Works).	14. Construction of a residence for the Superintendent of Police, Birbhum.	Birbhum ..	Suri ..	Government Order No. 298-Pl., D., dated the 8th May 1924.

Remarks.—The present building being a thatched and old one its roof requires renewal almost every year at great cost and the inconvenience and difficulty experienced at the time of repairs and during the rainy season when leaks almost in all places are very great. Sometimes the Superintendent of Police has to stay in the Circuit House. An attempt to get a local gentleman to construct a double storied building even on a permanent lease for the residence of the Superinten dent of Police was not successful.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Police) Department.**			
Buildings (Major Works).	15. Construction of quarters for the Subdivisional Police Officer at Serajganj in the district of Pabna.	Pabna ..	Serajganj ..	Government Order No. 2938-Pl., dated the 13th July, 1937.

Remarks.—The permanent quarters of the Assistant Superintendent of Police were dismantled in the year 1928 owing to the erosion of the river and a temporary building, with tin roof and mat walls, was erected in 1928-29. The building is unsuitable for an officer of the Indian Police. Government have not been able to post a Subdivisional Police Officer to Serajganj because of the want of accommodation there.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Judicial and Legislative (Judicial) Department.**			
Original Works—Buildings (Major Works).	16. Construction of a residence for the Additional District Judge, Faridpur.	Faridpur	Faridpur ..	G. O. No. 7924-J., dated the 31st October 1922.

Remarks.—Administrative approval was accorded to this scheme in 1922, at an estimated cost of Rs. 59,350 in this department letter No. 7924J., dated he 31st October 1922. The Finance Department in consultation with the Divisional Commissioners has settled its ultimate cost at Rs. 66,082. The court of the Additional District Judge was made permanent in January 1916, but no arrangement has up to this time been made for accommodating the Additional Judge in an official residence. The Additional District Judges who had to work here experienced a great inconvenience in the absence of a suitable house for residential purpose.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
39,200	..	..	39,200	..	39,200	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
16,500	..	..	16,500		16,500	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
59,350	..	..	10,000	..	10,000	*See* below.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Judicial and Legislative (Judicial) Department.**			
Original Works—Buildings (Major Works).	17. Construction of a single munsif at Tangail, 3rd Court.	Mymensingh ..	Tangail ..	Government Order No. 7606-J., dated 13th November 1926.

Remarks.—Administrative approval was accorded to this scheme in 1926 at an estimated cost of Rs. 38,000 in this Department letter No. 7606J., dated the 13th November 1926. In 1937, the Finance Department in consultation with the Divisional Commissioner, reduced its original estimate to Rs. 20,400 as due to reduction in prices.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Judicial and Legislative (Judicial) Department.**			
Original Works—Buildings (Major Works).	18. Extension and improvement of the Quadruple Munsifi at Comilla.	Tippera ..	Comilla ..	Government Order No. 3952-J., dated the 1st April 1927.

Remarks.—In Goverment Order No. 3037J., dated the 21st July 1921, administrative approval was accorded for effecting certain improvements in the Quadruple Munsifi at Comilla at a cost of Rs. 6,965. Subsequently the District Judge moved the High Court for obtaining the administrative approval of Government to a more comprehensive scheme included in 1921, viz., for the extension of and improvements to the Quadruple Munsifi at Comilla at a cost of Rs. 13,736. The scheme was recommended by the High Court and was given administrative approval.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Judicial and Legislative (Judicial) Department.**			
Original Works—Buildings (Major Works).	19. Construction of residences for two Munsifs at Feni.	Noakhali	Feni	Government Order No. 7350J., dated the 25th August 1927.

Remarks.—This scheme was administratively approved by this department in Government Order No. 7350J., dated the 25th August 1927, at an estimated cost of Rs. 24,000. As it is proposed to utilise the present court building for one of these residences and only some Rs. 2,000 odd will be needed, it was suggested that Rs. 15,000 would suffice. The munsifs at this station live in thatched houses erected on Government lands which are very unsuitable, unhealthy and at the same time unsafe for habitation.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1938-39.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
33,000	..	..	4,000	..	4,000	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
13,736	..	..	5,000	.	5,000	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
24,900	..	..	15,000	..	15,000	*See* below.

Major budget head and sub-head under which charge falls.	Description of Work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Judicial and Legislative (Judicial) Department.**			
Original Works—Buildings (Major Works).	20. Construction of a Record Room at Bogra.	Pabna and Bogra	Bogra ..	Government order No. 8686J., dated the 21st October 1938.

Remarks.—This scheme was administratively approved in this Department letter No. 8686J., dated the 21st October 1938, at an estimated cost at Rs. 39,620 which is subject to revision and it is expected that the cost will be less.

This scheme passed at the Secretaries' Meeting, and it is an alternative to a scheme costing Rs. 37,800 for extension of the Record Room at Pabna. Administratively approved in Government Order No. 8923J., dated the 27th October 1929.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Judicial and Legislative (Judicial) Department.**			
Original Works—Buildings (Major Works).	21. Construction of a new Record Room at Chinsura, Hooghly.	Hooghly ..	Chinsura ..	....

Remarks.—The rough estimate and plan for the project are being awaited from the District Judge, Hooghly. It is estimated by Judicial Department that about Rs. 20,000 will be required for the work.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Judicial and Legislative (Judicial) Department.**			
Original Works—Buildings (Major Works).	22. Construction of a new Civil Court building at Howrah.	Howrah ..	Howrah ..	8646-J., dated the 20th September 1938.

Remarks.—A separate Judgeship for Howrah was created as from the 1st January 1938. Provision was made in the budget of 1937-38 for Rs. 30,000 for erection of a record-room which is an essential part of the scheme. The High Court has for many years drawn attention to the unsatisfactory nature of the accommodation at Howrah; the munsifs and Sub-Judges are crowded into an inadequate building, and the District Judge occupies part of the Criminal Court building. It is considered that the only satisfactory solution is to erect an entirely new building to accommodate all the judicial courts and offices and record room. The District Magistrate has intimated that he needs extra accommodation and can make use of the vacated judicial offices. The project includes filling up a tank in the Criminal Court compound and on the north which work will itself be of benefit to the neighbourhood. With the erection of the new bridge Howrah is likely to increase in importance, and the need for better accommodation, which is already urgent, is likely to increase. Administrative approval has been made to the scheme at a cost of Rs. 3,42,676.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
39,620	..	..	39,600	..	39,600	*See below.*

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
..	..	..	10,000	..	10,000	*See below.*

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
3,43,878	..	3,43,878	2,00,000	..	2,00,000	*See below.*

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Jails) Department.**			
Original Works—Buildings (Major Works).	23. Construction of three work-sheds with Raniganj tiled roof in the Midnapore Central Jail.	Midnapore ..	Midnapore ..	Government Order No. 2763-P. J., dated the 20th August 1936.

Remarks.—Approved by Finance Department on 15th August 1936.

This was recommended by the Midnapore Escape Enquiry Committee held in 1934 in order to replace the existing 3 thatched sheds, to avoid unnecessary recurring expenditure in maintaining these sheds and also for the safety of the Communications and Works Department buildings situated very close to them.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Home (Jails) Department.**			
Original Works—Buildings (Major Works).	24. Additions and alterations to the sub-jail at Basirhat.	24-Parganas ..	Basirhat ..	Government Order No. 2043-P.J., dated the 30th June 1936.

Remarks.—Approved by Finance Department on 23rd June 1936.

As the existing accommodation for 9 male and 3 female prisoners is quite inadequate, it is proposed to add cells to accommodate 6 prisoners and hospital ward for 5 prisoners and a general ward for 20 prisoners, besides the construction of cookshed latrine, bathing platform, tubewell and married head warders quarters.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Work.	**Home (Jails) Department.**			
Original Works—Buildings (Major Works).	25. Construction of a barrack for 20 warders and 4 sick warders in the district jail at Berhampore.	Murshidabad ..	Berhampore ..	Government Order No. 3204-H.J., dated the 23rd August 1937.

Remarks.—Approved by Finance Department on 8th August 1937.

Two rooms in the Police Hospital building at Berhampore are being used by the warders of the Jail for a long time. But now the Police Department wants these rooms for their own use. Accordingly it is proposed to provide accommodation for the warders who are now living in the Police Hospital and for some other warders who are at present housed in the jail guard-house which is very congested.

Amount for which Administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
26,500	..	..	26,500	..	26,500	*See* below.

Amount for which Administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.		
41,350	..	..	30,000	..	30,000	*See* below.

Amount for which Administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
13,000	..	..	13,000	..	13,000	*See* below.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Agriculture and Industries (Agriculture) Department.**			
Original Works—Buildings (Major Works).	26. Construction of quarters for the Assistant Agricultural Chemist at the Dacca Farm.	Dacca ..	Manipur, Dacca	Government order No. 1016-19-T.—A.I., dated the 18th October 1938.

Remarks.—Constant presence of the officer at the farm is necessary for the efficient discharge of his duties. At present the officer has to live in the Dacca town at a distance of about 3 miles from the farm which is not only detrimental to his work, but journey to and from the farm at least twice in a day causes a good deal of inconvenience to him.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Excluded Area) Department.**			
Original Works—Buildings (Major Works).	27. Construction of new Police buildings with outhouses and Sub-Inspector's quarters at Lama.	Chittagong Hill Tracts.	Lama ..	Government Order No. 18406 E.A., dated the 7th September 1938.

Remarks.—The new buildings are urgently required as apart from the decrepit state of the present ones, it is quite possible that they may fall into the river Matemari any time owing to the rapid erosion of the river.

The scheme was approved in the Secretaries' Meeting held on the 5th July 1938 for inclusion in the Budget for 1939-40.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Revenue (Excluded Area) Department.**			
Original Works—Buildings (Major Works).	28. Construction of new dispensary building with outhouses and Sub-Assistant Surgeon's quarters at Lama.	Chittagong Hill Tracts.	Lama ..	Government Order No. 22565-E. A., dated the 29th October 1938.

Remarks.—The new buildings are urgently required as apart from the decrepit state of the present ones, it is quite possible that they may fall into the river Matemari, any time owing to the rapid erosion of the river.

The scheme was approved in the Secretaries' Meeting held on the 5th July 1938 for inclusion in the Budget for 1939-40.

Amount for for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total. demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
12,019	..	12,019	12,019	..	12,019	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1938-39.		Total. demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
14,500	..	..	..	5,000	..	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1938-39.		Total. demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
14,928	..	..	..	5,000	..	*See* below.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in.
1	2	3	4	5
59—Civil Works.	**Revenue (Excluded Area) Department.**			
Original Works—Buildings (Major Works).	29. Construction of three quarters for the three Superintendents of the hostels attached to the Rangamati High English School in the Chittagong Hill Tracts.	Chittagong Hill Tracts.	Rangamati ..	Government Order No. 14964 E.A., dated the 18th November 1929.

Remarks.—The Superintendents are required to live near the hostels, but no rented houses are available for the purpose. The problem of their housing accommodation is, therefore, very acute.

The scheme was selected at the Secretaries' Meeting held on the 5th July 1938 for inclusion in the budget for 1939-40.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in.
1	2	3	4	5
59.—Civil Works.	**Education (Registration) Department.**			
Original Works Buildings (Major Works).	30. Extension of the Sadar Registration Office building at Rangpur.	Rangpur ..	Rangpur ..	Government Order No. 479-Regn., dated the 22nd April 1930.

Remarks.—As the accommodation in the record room attached to the Sadar Registration Office at Rangpur for the storage of completed registers of the rural offices, in insufficient, the extension of the Sadar Registration office building is urgently necessary.

Administrative approval was accorded to the project in Government Order No. 479-Regn., dated the 22nd April 1930, at an estimated cost of Rs. 16,700.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in.
1	2	3	4	5
59.—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Works).	31. Construction of a type plan building for the office and quarters of the Sub-Registrar of of Magura.	Jessore ..	Magura ..	Government Order No. 966-Regn., dated the 6th October 1928.

Remarks.—The Sub-Registry Office at Magura is at present held in a hired building which is absolutely unsuitable for the office and quarters of the Sub-Registrar. Moreover, it is in a very bad state for want of repairs. Suitable building not also available on hire in the locality. It is therefore proposed to construct a combined building for the office and quarters of the Sub-Registrar at an estimated cost of Rs. 16,100.

Administrative approval was given in Government Order No. 966-Regn., dated the 6th October 1928.

mount r which dminis- rative nction is been given.	Technical sanction accorded in.	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.		
19,000	..	..	..	10,000	..	*See* below.

mount r which dminis- trative sanction has been given.	Technical sanction accorded in.	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8.	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
16,700	..	16,700	16,700	..	16,700	*See* below.

Amount for which Adminis- trative sanction has been given.	Technical sanction accorded in.	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
16,100	..	16,100	16,100	..	16,100	*See* below.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in.
1	2	3	4	5
50.—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Works).	32. Construction of a combined building for the office and quarters of the Sub-Registrar of Balurghat in the district of Dinajpur.	Dinajpur ..	Balurghat ..	Government Order No. 1071 Regn., dated the 27th September 1927.

Remarks.—The office is located in a tin roofed building. The accommodation is insufficient for the Sub-Registry office. There is also no suitable quarters for the Sub-Registrar on hire. It is accordingly proposed to construct a combined building for the office and quarters of the Sub-Registrar at on estimated cost of Rs. 16,800.

Administrative approval was given in Government Order No. 1071-Regn., dated the 27th September 1927.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in.
1	2	3	4	5
50.—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Works).	33. Construction of a type-plan building for the office and quarters of the Sub-Registrar of Faridganj in the district of Tippera.	Tippera ..	Faridganj ..	Government Order No. 519-Regn., dated the 13th May 1930.

Remarks.—The Sub-Registry office at Faridganj in the district of Tippera is at present held in a kuctha tin-shed which is reported to be unsuitable for a Sub-Registry office and unsafe for the records. As no other suitable building for the office and quarters of the Sub-Registrar is available in the locality, on hire, it is proposed to construct a combined building for the office and quarters of the Sub-Registrar at an estimated cost of Rs. 20,500.

Administrative approval was given in Government Order No. 519-Regn., dated the 13th May 1930.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	5	5
50—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Wards).	34. Construction of a combined building for the office and quarters of the Sub-Registrar of Danton in the district of Midnapore.	Midnapore ..	Dantan ..	Government Order No. 449-Regn., dated the 5th March 1926.

Remarks.—The office is held in a kutcha house with thatched roof. The condition of the house is bad. The proprietor being poor is unable to repair the house. It is desirable that a Government building for the office and quarters of the Sub-Registrar should be constructed there at an estimated cost of Rs. 16,200.

Administrative approval was given in Government Order No. 449-Regn., dated the 5th March 1926.

Amount for which Administrative sanction has been given.	Technical sanction accorded in.	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
16,800	..	16,800	16,800	..	16,800	*See* below.

Amount for which Administrative sanction has been given.	Technical sanction accorded in.	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
20,500	..	20,500	20,500	..	20,500	*See* below.

Amount for which Administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
18,200	..	18,200	18,200	..	18,200	*See* below.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	5	5
50—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Works.)	35. Construction of a combined building for the office and quarters of the Sub-Registrar of Satkhira in the district of Khulna.	Khulna ..	Satkhira ..	Government Order No. 2887 Regn., dated the 25th November 1927.

Remarks.—The office is located in a rented building. The accommodation is not sufficient. An attempt to get a better house has not been successful. It is, therefore, proposed to construct a Government building there. Administrative approval was given to the project in Government Order No. 20887-Regn., dated the 27th November 1938.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	5	5
50—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Words).	36. Construction of a type-plan building for the officer and the quarters of the Sub-Registrar of Mainaguri.	Jalpaiguri ..	Mainaguri ..	Government Order No. 930 Regn., dated the 28th September 1928.

Remarks.—The Sub-Registry office at Mainaguri is at present held in a hired tin-roofed building. The Sub-Registrar has also to suffer inconvenience for want of suitable quarters. It is therefore proposed to construct a combined building for the office and quarters of the Sub-Registrar at an estimated cost of Rs. 25,240.

Administrative approval was given in Government Order No. 930 Regn., dated the 28th September 1929.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	5	5
50—Civil Works.	**Education (Registration) Department.**			
Original Works—Buildings (Major Words).	37. Extension of the Sadar Registration office at Pabna.	Pabna ..	Pabna ..	Government Order No. 1055 Regn., dated the 27th September 1938.

Remarks.—The Sadar Registration office at Pabna is located in a Public Works Department building, a part of which is occupied by the Police Department. It was considered probable that this portion would be available for the storage of records. But it has been since reported that the Police Department is not in a position to vacate the portion occupied by them. As the space now available for the record room is quite inadequate, it has become a matter of imperative urgency to take up the work of extension of the building.

Administrative approval was given to the project in Government Order No. 1055 Regn., dated the 27th September 1938.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
16,800	..	16,800	16,800	..	16,800	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
25,240	..	25,240	25,240	..	25,240	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
10,700	..	10,700	10,700	..	10,700	*See* below.

Major budget head and sub-head under which the charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
	Education Department—European and Anglo-Indian Education.			
50.—Civil Works.				
Original Works—Buildings (Major Works).	38. Construction of a double storied building for Science Block with Art and Geography rooms for the Victoria Boys' School, Kurseong.	Darjeeling ..	Kurseong ..	Government order No. 3006. Edn., dated the 18th July 1930.

Remarks.—The teaching of Science, Art and Geography in the Victoria Boys' School, Kurseong, is greatly hampered on account of the lack of separate accommodation for these subjects. It is therefore proposed to construct a double-storied building for a Science block with Art and Geography room. The cost of construction of the building has been estimated at Rs. 47 700 and that of equipping the building at Rs. 6,000 for which a separate schedule has been included under "37—Education (Anglo-Indian and European Education)". The scheme has been administratively approved in Government order No. 3006 Edn., dated the 18th July 1930.

The Superintending Engineer, Northern Circle, has reported that Rs. 30,000 can be spent next year.

Major budget head and sub-head under which the charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Public Health and Local Self-Government (Medical) Department.**			
Original Works—Buildings—(Major Works).	39. Improvement of Lytton Medical School, Mymensingh.	Mymensingh ..	Mymensingh ..	..

Remarks.—The Lytton Medical School building is in urgent need of expansion and improvement for the Bengal Council of Medical Registration has threatened to disaffiliate the school unless the improvements sugge ted by them are carried out. Detailed plans and estimates have not yet been drawn up but according to rough estimates the scheme involves an ultimate capital expenditure of Rs. 50,000 for additions and alterations to the buildings and its electrification and recurring expenditure of Rs. 700 per annum, viz., Rs. 500 for maintenance of the building which will be met from the normal repairs grant in the Civil Works budget when it will be necessary and Rs. 200 as additional cost in lighting the building by electricity which will be debited to Medical budget. The Communication and Works Department reported that in 1939-40 a sum of Rs. 15,000 only could be spent on this work. The scheme has not yet been administratively approved, but in view of the urgency of the scheme the Finance Department have agreed to accept a schedule for the purpose for 1939-40 subject to the conditions that the detailed plan and estimate for the scheme are properly drawn up and approved by the Communication and Works Depart.nent and the scheme administratively approved in consultation with the Finance Department before the schedules meeting.

Major budget head and sub-head under which the charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Forest and Excise (Excise) Department.**			
Original Works—Buildings (Major Works).	40. Construction of a warehouse for storing liquor, ganja and bhang within the court compound at Asansol.	Burdwan ..	Asansol ..	....

Remarks.—It has been decided to transfer the Asansol distillery to Darsana in Nadia. There is a spirit warehouse attached to the Asansol distillery for the supply of country spirit to the retail vendors. With the closing of the distillery it will be necessary to have a Government warehouse at Asansol for this purpose. The Public Works Department building "Liquor Depot and Ganja Gola" is too small for this purpose and it has been reported that no other suitable building is available. It has accordingly been proposed to construct a bigger building at an estimated cost of Rs. 18,000.

Administratively approved by the Finance Department on 20th November 1939.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
47,700	..	..	30,000	..	30,000	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
..	..	50,000	15,000	..	15,000	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted	Charged		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
18,000	..	18,000	17,000	..	17,000	*See* below.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Industries Department.**			
Original Works—Buildings (Major Works).	41. Acquisition of land and construction of buildings for the District Weaving School, Dacca.	Dacca ..	Dacca ..	Government order No. 10206, dated 29th November 1938.

Remarks.—Considerable difficulty is being experienced both by the staff and the students of the District Weaving School, Dacca, in efficiently carrying on the practical side of the work of the school on account of severe congestion in the space where weaving machines, etc. are now accommodated. There is also no hostel building for the accommodation of the boarders who are now living in one of the office rooms of the school. As no extra space in the compound of the school is available for the purpose, it is proposed to acquire an additional plot of land measuring 1 bigha 12 khattas and 5 chittaks at an estimated cost of Rs. 5,660 and to construct a weaving shed and hostel building at an estimated cost of Rs. 18,530. It is accordingly proposed to make necessary provision in the "Civil Works" budget for the next year.

The scheme also involves an additional non-recurring expenditure of Rs. 2,764 and an additional recurring expenditure of Rs. 4,816 per annum for staff, etc., for carrying out an all round improvement of the school so that it may meet the increasing demand of the district on its services. No provision for this part of the scheme is, however, required to be made in the next year's budget.

Administratively approved in Government order No. 10206, dated the 29th November 1938.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Education Deptt. (General).**			
A—Original Works—Buildings—Major Works.	42. Construction of new building for the Eden High School for Girls, Dacca.	Dacca ..	Ramna, Dacca	....

Remarks.—The Eden High School for Girls is located in a rented house which will not be available after December 1940. No suitable house is available at Dacca for the accommodation of this school. The construction of a building for the school is an immediate necessity. A scheme to erect buildings on Government land in Ramna at a cost of Rs. 10 lakhs, to accommodate 700 girls (500 in school and 200 in college) has been returned by the Finance Department with the suggestion that 2/3rds of the proposed accommodation should suffice for some years to come. Their suggestion will be examined in time for the Scheduled Meeting. They have meantime agreed to accept this Schedule for Rs. 2 lakhs expenditure in 1939-40.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1938-39.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs		Rs.	Rs.	Rs.	Rs.	
24,190	..	24,190	24,190	..	24,190	*See* below.

Amount which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
10,00,000	..	..	2,00,000	..	..	*See* below

No.	Description of scheme.	Cost of ultimate expenditure.	Estimate of expenditure during 1939-40.			Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.	Total.		
	50—Civil Works—(Minor Works.)	Rs.	Rs.	Rs.	Rs.	Rs.	
	Revenue (Excluded Area) Department.						
	Additional grant for minor works in the Chittagong Hill Tracts.	15,079	..	15,079	15,079	..	Several minor works in the Chittag Tracts, administratively approved b tent authorities, are pending for want As the normal minor works grant fo Tracts is considered inadequate, it is to make a lump provision in the b 1939-40 of an additional grant of Rs. meet the cost of the following imp urgent projects :—
							Description of Scheme. Es
							(1) Conversion of two clerks' quarter at Rangamati into quarters for the Sub-Deputy Collector, Bohmong Circle (approved in Government Order No. 6244E.A., dated the 28th March, 1938 .. ..
							(2) Construction of quarters for the clerk of the Rangamati H. E. School (approved in Government Order No. 5783-E.A., dated the 26th March, 1938) .. .. ..
							(3) Construction of quarters for the Veterinary Assistant Surgeon at Ramgarh (aproved in Government Order Order No. 22345-E.A., dated the 27th October, 1938) .. ..
							(4) Construction of quarters for the Veterinary Assistant Surgeon at Bandarban (approved in Government Order No. 22347-E.A., dated the 27th October, 1938) .. ..
							(5) Construction of quarters for the Veterinary Assistant Surgeon at Rangamati (approved in Government Order No. 22663-E.A., dated the 31st October, 1938 .. ..
							Total ..

Description of scheme.	Estimate of expenditure during				demand for grant for 1939-40.	Remarks.
	Cost of ultimate expenditure.	Voted.	Charged.	Total.		
50—Civil Works—(Minor Works).	Rs.	Rs.	Rs.	Rs.	Rs.	
Civil Works.						I. All the works include the schedules have rec the administrative app of competent authorit
Installation of electric lights and fans in Government buildings at certain stations.	11,983	11,983	...	11,983		Government have long r nised the desirability necessity of providing their buildings—reside Courts, offices and othe in mufassal towns w public supplies of electr are available, in consid tion of the better effici comfort and health th likely to result from el cal amenities. The am ties go to the benefit Government officers as as the members of the p who attend courts and ces and the infant elect industries that look for to Government for sup through the consumptio a large quantity of curr Government have prov for electrification of Gov ment buildings at ce stations, Comilla, Ja guri, Asansol, Midnap Khulna, Bankura, Kris goro, Rajshahi, Myr singh, in—
Registration.						Rs.
Installation of electric lights and fans in Government buildings at certain stations.	3,822	3,822	..	3,822		1934-35 .. 12,(1935-36 .. 12,(1936-37 .. 19,(1937-38 .. 73,(1938-39 .. 1,05,(
Medical.						
Installation of electric lights and fans in Government buildings at certain stations.	2,087	2,087	..	2,087		In 1939-40, it is propose provide in the bu Rs. 1,21,726 for the pose for works at the tions—Bankura, Kris gar, Berhampore, Com Rajshahi, Mymensi Barisal and Mal as detailed in the di ent schedules.
Industries.						
Installation of electric lights and fans in Government buildings at certain stations.	3,377	3,377	..	3,377		
Agriculture.						
Installation of electric lights and fans in Government buildings at certain stations.	2,918	2,918	..	2,918		
Jails and Convict Settlements.						
Installation of electric lights and fans in Government buildings at certain stations.	9,890	9,890	..	9,890		
General Administration—Commissioners and District Officers.						
Installation of electric lights and fans in Government buildings at certain stations.	28,575	28,575	.	28,575		
Police.						
Installation of electric lights and fans in Government buildings at certain stations.	15,971	15,971	.	15,971		
Education—Other than European and Anglo-Indian Education (General).						II. The provision Thermostats in Wri Buildings for protectio Record rooms from fir very urgent and imp ant.
Installation of electric lights and fans in Government buildings at certain stations.	8,057	8,057		8,057		
Administration of Justice—District Courts.						
Installation of electric lights and fans in Government buildings at certain stations.	35,046	35,046	..	35,046		
General Administration—Secretariat and Headquarters Establishments.						
Installation of "Thermostats" for the protection of Record rooms in Blocks Nos. 2, 3, 4 and 5 of Writers' Buildings.	8,070	8,070	..	8,070		
Total ..	1,29,796	1,29,796	..	1,29,796	1,29,796	

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	Civil Works.						
	Installation of electric lights and fans in Government buildings at certain stations as detailed below.	11,983	11,983	..	11,983	11,983	All the works in quest received the admin approval of the co authorities.
	Berhampore. Rs.						
	Installation of electric lights and fans in the Communications and Works (Communications and Buildings) Department Subdivisional Officer's quarters (part of barrack west of Barrack No. 6). 669						
	Installation of electric lights and fans in Communications and Works (Communications and Buildings) Department Overseers' quarters (Nos. 2 and 7) (Barrack No. 8). 1,050						
	Installation of electric lights and fans in the quarters of the Executive Engineer, Nadia Rivers Division (Irrigation)—part of Barrack No. 6. 791						
	Installation of electric lights and fans in the quarters of the Subdivisional Officer, Nadia Rivers Division (Irrigation)—portion of Barrack No. 4. 546						
	Installation of electric lights and fans in the Subdivisional Magistrate's quarters (part of Barrack No. 8). 1,094						
	Installation of electric lights and fans in the Joint Magistrate's quarters (part of Barrack No. 4). 1,094						
	Installation of electric lights and fans in the Communications and Works (Communications and Buildings) Department Inspection Bungalow now in occupation of the Assistant Magistrate (part of Barrack No. 6). 289						
	Installation of electric lights and fans in the quarters of the Assistant Inspectress of Schools (part of Barrack No. 4). 511						
	Installation of electric lights and fans in the quarters of the Commandant, Detention Camp, now in occupation of the Assistant Magistrate (part of Barrack No. 6). 866						
	Installation of electric lights and fans in the quarters of the Accountant, Nadia Rivers Division (Irrigation)—part of Barrack No. 8. 350						

Description of scheme.		Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
Civil Works—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Installation of electric lights and fans in the quarters of the Sub-Inspector of Police (part of Barrack No. 8).	354						
Installation of electric lights and fans in the quarters of the Superintendent of Post Offices, Murshidabad Division (quarters No. 4 in the barrack, west of Barrack No. 8)	820						
Installation of electric lights and fans in the Deputy Collector's Court—part of Barrack No. 2, ground floor.	1,667						
Installation of electric lights and fans in the dâk bungalow (part of Barrack No. 11).	511						
Installation of electric lights and fans in the Civil Surgeon's office (part of Barrack No 4).	404						
nstallation of electric lights and fans in the office of the District Inspector of Schools (part of Barrack No. 2 first floor).	415						
nstallation of electric lights and fans in the office of the Inspectress of Schools (part of Barrack No. 4).	430						
Rajshahi.							
nstallation of electric lights and fans in the Public Works Department godown.	113						
Total ..	11,983						

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	Registration.						
	Installation of electric lights and fans in Government buildings at certain stations as detailed below.	3,822	3,822	..	3,822	3,822	All the works in que received the admi approval of the c authorities.
	Berhampore. Rs.						
	Installation of electric lights and fans in the Registration office (part of barrack No. 2, first floor). 1,150						
	Rajshahi.						
	Installation of electric lights and fans in old Settlement Vernacular Office to accommodate Collectorate offices (Certificate and Khas Mahal). 812	..	..	..	..		
	Installation of electric lights and fans in old Settlement Vernacular Office to accommodate Sadar Registration office. 1,612	..	..	..	..		
	Installation of electric lights and fans in the Settlement Record Room. 248						
	Total—Registration .. 3,822						

Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
	Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical.						
Installation of electric lights and fans in Government buildings at certain stations as detailed below.	2,087	2,087	..	2,087	2,087	Both the works in question have received the administrative approval of competent authorities.
Berhampore.						
Rs.						
Installation of electric lights and fans in the Civil Surgeon's residence. 1,297						
Rajshahi.						
Installation of electric lights and fans in the office of the Civil Surgeon. 790						
Total Medical .. 2,087						

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	Industries.						
	Installation of electric lights and fans in Government buildings at certain stations as detailed below.	3,377	3,377	..	3,377	3,377	All the works in que received the adm approval of authorities.
	Berhampore.						
	Installation of electric lights and fans in the Superintendent's quarters, Sericulture Department. 410						
	Installation of electric lights and fans in the Assistant Superintendent of Sericulture's quarters. 176						
	Installation of electric lights and fans in the Sericulture office. 611						
	Installation of electric lights and fans in the Silk Rearing House. 318						
	Installation of electric lights and fans in the office of the Deputy Director of Sericulture. 728						
	Barisal.						
	Installation of electric lights and fans in the quarters of the Superintendent of Technical School. 620						
	Installation of electric lights and fans in quarters of the Superintendent of the Hostel attached to the Technical School. 514						
	Total Industries .. 3,377						

Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
	Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	
Agriculture.						
stallation of electric lights and fans in Government buildings at certain stations as detailed below.	2,918	2,918	..	2,918	2,918	All the works in question have received the administrative approval of competent authorities.
Berhampore. Rs.						
stallation of electric lights and fans in the District Agricultural Officers' quarters. 567						
stallation of electric lights and fans in the Agricultural Demonstrator's quarters Nos. 1, 2 and 3. 507						
stallation of electric lights and fans in the District Agricultural Office. 195						
Rajshahi.						
stallation of electric lights and fans in the office building attached to the Agricultural Farm. 408						
stallation of electric lights and fans in the Superintendent's quarters with kitchen in the Agricultural Farm. 444						
stallation of electric lights and fans in the old Settlement Press and Vernacular office occupied by the office of the Deputy Director of Agriculture. 797						
Total Agriculture 2,918						

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	Jails and Convict Settlements.						
	Installation of electric lights and fans in the Government buildings at certain stations as detailed below.	9,890	9,890	..	9,890	9,890	All the works in quest received the admin approval of the co authorities.
	Krishnagore. Rs.						
	Installation of electric lights and fans in the Jail Hospital in the District Jail compound. 2,532						
	Installation of electric lights and fans in the Foujdaree and Dewanee Jail. 1,880						
	Berhampore.						
	Installation of electric lights and fans in the Jailor's quarters, District Jail. 660						
	Installation of electric lights and fans in the District Jail with sub-buildings. 2,874						
	Barisal.						
	Installation of electric lights and fans in the Sub-Assistant Surgeon's quarters at Jail. 508						
	Installation of electric lights and fans in the Jailor's quarters. 556						
	Installation of electric lights and fans in the Senior Assistant Jailor's quarters 415						
	Malda.						
	Installation of electric lights and fans in the Jailor's quarters. 465						
	Total Jail Convict Settlement 9,890						

Description of scheme.		Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
General Administration—Commissioners and District Officers.							
Installation of electric lights and fans in Government buildings at certain stations as detailed below.		28,575	28,575	..	28,575	28,575	All the works in question have received the administrative approval of competent authorities.
Berhampore.	Rs.						
Installation of electric lights and fans in the Collector's residence—portion of building No. 46.	1,966	..	..	..	..		
Installation of electric lights and fans in the Collector's Court (Barrack No. 3).	7,630	..	..	..	..		
Installation of electric lights and fans in the Circuit House (portion of building No. 46.)	648	..	..	..	..		
Comilla.							
Installation of electric lights and fans in the Deputy Magistrate's Court.	2,404	..	..	..	..		
Rajshahi.							
Installation of electric lights and fans in the Circuit House.	1,412	..	..	..	..		
Installation of electric lights and fans in the Collector's Court (main Collectorate building).	5,466	..	..	..			
Installation of electric lights and fans in the Collectors' Library and Bench Magistrates' Court.	877	..	.	..	..		
Installation of electric lights and fans in the Collector's Office (partition office).	598	..	.	..	.		
Installation of electric lights and fans in the Collector's Guard House.	152	..	..	..	.		
Installation of electric lights and fans in the Collectorate Record House.	605	..	..	..	..		
Mymensingh.							
Installation of electric lights and fans in the Deputy Magistrate's Kutchery.	3,005	..	..	..	..		
Barisal.							
Installation of electric lights and fans in the Deputy Magistrate's Court (Old Court of Wards office).	774	..	..	..	..		
Installation of electric lights and fans in the Collector's Record Room.	1,823	..	..	..	..		
Installation of electric lights and fans in the Circuit House including kitchen.	1,215	..	..	..	..		
Total General Administration —Commissioners and District Officers.	28,575	..	..	..	..	..	

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	Police.						
	Installation of electric lights and fans in Government buildings at certain stations as detailed below.	15,971	15,971	..	15,971	15,971	All the works in questi received the admini approval of co authorities.
	Berhampore. Rs.						
	Installation of electric lights and fans in the Reserve Sub-Inspector, Assistant Sub-Inspector and Subedar's quarters located in Police Barrack No. 9. 942	..	..	..	..		
	Installation of electric lights and fans in the Superintendent of Police's residence (portion of Barrack No. 6). 1,187		..	..	..		
	Installation of electric lights and fans in the Sub-Inspector's quarters, Sujaganj thana. 480	..	..	..	..		
	Installation of electric lights and fans in one Court Inspector's quarters, four Sub-Inspectors' quarters and one Assistant Sub-Inspector's quarters in the Constables' Training School now used as thana barrack for extra forces. 1,953	..	..	..	..		
	Installation of electric lights and fans in Reserve and Circle Inspector's quarters (quarters Nos. 3 and 5) (part of barrack, west of Barrack No. 8). 1 020	..	..	..	..		
	Installation of electric lights and fans in Deputy Superintendent of Police's quarters (portion of barrack, west of Barrack No. 8). 1,000	..	..	..	..		
	Installation of electric lights and fans in the Sub-Assistant Surgeon's quarters attached to the Police Hospital. 386	..	..	..	..		
	Installation of electric lights and fans in the Police Barrack No. 9. 1,381	..	..	..	..		
	Installation of electric lights and fans in the Superintendent of Police's office (portion of Barrack No. 6). 512	..	..	..	..		
	Installation of electric lights and fans in the Sujaganj thana and constables' barrack. 512	..	..	..	..		
	Installation of electric lights and fans in Constables' Training School now used as thana barrack for extra force (barrack west of Barrack No. 9). 771						
	Installation of electric lights and fans in the Police Hospital. 1,459						
	Installation of electric lights and fans in the Police Office (part of Barrack No. 2, ground and first floor). 1,607						

Description of schemes.		Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
Police—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Installation of electric lights and fans in the Gorabazar Police Outpost.	253						
Rajshahi.							
Installation of electric lights and fans in the Police Office building.	1,735						
Installation of electric lights and fans in the police-station at Rampur-Boalia.	413						
Installation of electric lights and fans in the barrack for 14 constables and 2 officers in the police-station at Rampur-Boalia.	410						
Total Police ..	15,971						

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	Education (General).						
	Installation of electric lights and fans in Government buildings at certain stations as detailed below ..	8,057	8,057	..	8,057	8,057	All the works in questi received the admini approval of the co authorities.
	Krishnagar.						
		Rs.					
	Installation of electric lights and fans in the Collegiate School in late Mr. Monomohan Ghose's residence.	7,118					
	Installation of electric lights and fans in the hostel for Muhammadan students attached to the Krishnagar College.	412					
	Malda.						
	Installation of electric lights and fans in the Head Master's quarters attached to the Zilla School.	527					
	Total—Education ..	8,057					

Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
	Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	
Administration of Justice—District Courts.						
Installation of electric lights and fans in Government buildings at certain stations as detailed below.	35,046	35,046	..	35,046	35,046	All the works in question have received the administrative approval of competent authorities.
Bankura.	Rs.					
Installation of electric lights and fans in the Treble Munsifi.	3,863					
Comilla.						
Installation of electric lights and fans in the Judge's Old Kutchery, Judge's Court, Record room for Civil Court and temporary Sub-Judge's Court.	4,593					
Installation of electric lights and fans in the Quadruple Munsifi.	2,747					
Installation of electric lights and fans in the temporary shed for copying clerks attached to the Civil Court.	1,300					
Mymensingh.						
Installation of electric lights and fans in the Old Judge's Court (now used as Munsif's Court).	4,110					
Installation of electric lights and fans in the tiled house where courts sit (3rd and Additional Munsif's Courts)	1,489					
Installation of electric lights and fans in the New Judge's Court.	6,308					
Barisal.						
Installation of electric lights and fans in the Additional Judge's residence.	1,520					
Installation of electric lights and fans in the Additional Judge's Court.	714					
Installation of electric lights and fans in the Judge's Court.	3,888					
Installation of electric lights and fans in the Additional Munsif's Court.	640					
Installation of electric lights and fans in the Civil Court building.	3,544					
Installation of electric lights and fans in the Record Room for Judge's Court.	330					
Total Administration of Justice	35,046					

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	General Administration—Secretariat and Headquarters Establishments.						
	Installation of "Thermostats" for the protection of Record Rooms in Block Nos. 2, 3, 4 and 5 of Writers' Buildings.	8,070	8,070		8,070	8,070	The work has been a tratively approv Government in 193

Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
	Mode of [illegible] expenditure.	Voted.	Charged.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	
Revenue (Miscellaneous) Department.						
Construction of a new Hajat for 20 under-trials at the Subdivisional Officer's office at Asansol in Burdwan.	6,900	6,900	..	6,900	6,900	The present Hajat in the Court has only accommodation for 2 prisoners—its area being 7′×14′. On an average 15 to 20 prisoners have to be accommodated in this small room. Owing to want of Hajats female prisoners and other confessing prisoners are made to sit in the office room which is unsafe, undesirable and inconvenient. The Deputy Inspector-General of Police, in the course of his inspection, remarked that the accommodation was quite inadequate. Administratively approved in Burdwan Commissioner's letter No. 3226 J.G., dated the 1st September 1938.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	Revenue (Miscellaneous) Department.						
2	Providing a witness shed in the kutchery compound at Arambagh in Hooghly.	3,926	3,926	..	3,926	3,926	The witnesses and other public are put to grea vesience for want of a shed. It is therefor urgently necessary to one to protect them fr and the blazing sun. Administratively appr Burdwan Commissione No. 3228 J.G., dated September 1938.

Description of scheme.	Estimate of expenditure during 19					
	Cost of ultimate expenditure.	Voted.	Charged.	Total.	1939-40.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Revenue (Miscellaneous) Department.						
Extension of the existing lock-up at the Howrah Police Office (Howrah Court).	3,341	3,341	..	3,341	3,341	On an average 50 prisoners both male and female have to be accommodated in the Howrah Court Hajat daily. Sometimes the number of prisoners exceed 70. Considering the number of prisoners daily received the accommodation has been found to be very inadequate. Male and female prisoners are kept in the two sides of the same room separated by means of iron bars. This is considered most unsatisfactory. Bhadralok prisoners and prisoners for travelling without tickets have to be kept separate from ordinary criminals. But there is no arrangement for this. Sometimes prisoners have to be kept outside the lock-up and sometimes a large number of prisoners have to be accommodated in a dark and ill-ventilated room having no windows or openings for the passage of foul air. During hot weather on more than one occasion, prisoners fainted in this room and medical officers had to be called for their assistance. To remove this unsatisfactory state of things, the extension of the Hajat is very urgently necessary. The scheme has been administratively approved by the Commissioner, Burdwan Division, in his letter No. 3237-J.G., dated the 1st September 1938.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	Revenue (Miscellaneous) Department.						
1	Erection of a hackney carriage stand at Naogaon, district Rajshahi.	3,261	3,261	..	3,261	3,261	There is no municip Naogaon. Many carriages ply from to Santahar, the railway station and the interior of the sul The absence of a stan much inconvenience traffic and pedestrian road is frequently bl these carriages. It fore, proposed to stand to accomm carriages. The pr expected to incre vehicular traffic wi sequent increase in from license fees. 2. Administratively in Government No. 15766 Mis., da 16th October 1935.

Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
	Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	
ellaneous Departments.						
Additional grant for inor works for the con-ruction of quarters for ie clerk attached to the ranch Boiler Office at Rarampore.	6,380	6,380		6,380	6,380	Administrative ap proval accorded l Commerce and Labou Department lette No. 3531-Com., date the 21st April 1938.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	Administration of Justice.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Construction of witness-sheds in civil courts in Bengal.	75,000	75,000	..	75,000	75,000	A summary of the require witness-sheds and stalls district has been prepared the type-plan is settled, t where sheds will be erecte picked up and sheds will for construction of the sa amount is sanctioned, each will be separately examin stalls are expected to be r tive. This has been ad tively approved by the Department on 8th August

Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
	Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	
eme (Constitution and Elections) Department.						
dditional grant for minor works in the Bengal Legislative Building, Calcutta.	16,000	16,000	..	16,000	16,000	Several minor works in the Legislative Building are pending. As there is no minor works grant for this purpose, it is proposed to make a lump provision in the budget for 1939-40 for a grant of Rs. 16,000 to meet the cost of following projects :—

Description of scheme.	Estimated cost.
	Rs.
(1) Schemes administratively approved—	
(*a*) Installation of electrically illuminated "Ayes" and "Noes" signs in the Chamber ..	2,027
(*b*) Additions and alterations to His Excellency the Governor's box in the Chamber ..	2,815
(*c*) Installation of Admiralty type watertight plugs on the roof of the building for the purpose of illumination ..	658
(2) Schemes under examination :—	
(*a*) Provision for wrought iron gates in certain staircases of the building ..	465
(*b*) Construction of steel racks for the Legislative Library ..	5,502
(*c*) Construction of a pay counter in the building	417
(3) For schemes likely to come	4,116
Total ..	16,000

(Approved by the Finance Department on 30th August 1938.)

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	Home (Constitution and Elections) Department.						
	Proposal for the installation of two filtered water taps in the compound of the Bengal Legislative Buildings.	335	..	..	335	335	*See* below.

Remarks.—The proposal was administratively approved in Home (Constitution and Elections) Department letter No. 5949 A.R., the 9th December 1938.

Abstract of Schedules relating to Civil Works Expenditure.

	Estimate of ultimate expenditure.			Estimate of expenditure in 1939-40.		
	Major works.	Minor works.	Total.	Major works.	Minor works.	Total.
Excise Department	18,000	....	18,000	17,000	....	17,000
Education (Registration) Department ..	1,41,040	3,822	1,44,862	1,41,040	3,822	1,44,862
General Administration	2,42,599	53,973	2,96,572	2,42,599	53,973	2,96,572
Home (Constitution and Elections) Department .	.	16,335	16,335	...	16,335	16,335
Judicial Department	5,34,484	1,10,046	6,44,530	2,83,600	1,10,046	3,93,646
Jails Department	80,850	9,890	90,740	69,500	9,890	79,390
Police Department	2,55,944	15,971	2,71,915	2,55,944	15,971	2,71,915
Education Department (General) .	10,00,000	8,057	10,08,057	2,00,000	8,057	2,08,057
Education Department (European and Anglo-Indian)	47,700		47,700	30,000	...	30,000
Medical Department	50,000	2,087	52,087	15,000	2,087	17,087
Agriculture Department	12,019	2,918	14,937	12,019	2,918	14,937
Industries Department	24,190	3,377	27,567	24,190	3,377	27,567
Miscellaneous Departments .. .		6,380	6,380	..	6,380	6,380
Communications and Works Department .. .	41,088	11,983	53,071	31,000	11,983	42,983
Excluded Area	48,428	15,079	63,507	20,000	15,079	35,079
Total . .	24,96,342	2,59,918	27,56,260	13,41,892	2,59,918	16,01,810

Ministry of Commerce and Labour and Rural Reconstruction.

Schemes relating to Ports and Pilotage.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30—Ports and Pilotage.							
Miscellaneous—Contingencies—Scholarships to Indian Mercantile Marine Cadets.	Grant of scholarships to Muslim and Anglo-Indian boys from Bengal for training on the I. M. M. T. S. "Dufferin," Bombay	..	..	1,800	..	1,800	..

Remarks.—It is proposed to grant two additional scholarships for training on the I.M.M.T.S. "Dufferin," to encourage young Muslim and Anglo-Indian lads from this province to take up sea service as a profession.

As the training ship has a course of three years and the scholarships are also tenable for the same period, the amounts of the scholarships at Rs. 25 per mensem will be Rs. 600 for the first year, Rs. 1,200 for the second year—there then being four holders of the scholarship—two each in the 1st and 2nd year classes, respectively, and Rs. 1,800 for the 3rd and successive years, the scholarship holders then being two each in the 1st, 2nd and 3rd year classes.

The present scholarship is also of an equivalent amount and is provided for under the appropriate head shown in column 1 of this statement.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	600		600		600	*See* below.

Schemes relating to Miscellaneous Departments.

Major budget head and sub-head under which the charge falls.	Description of scheme	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
47—Miscellaneous Departments.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F—Preservation and translation of ancient manuscripts.	1. Grant to the Royal Asiatic Society of Bengal towards the publication of descriptive catalogue of Sanskrit manuscripts.	2,560	..	..	..	2,560	

Remarks.—The work of preparing and printing the descriptive catalogue of Sanskrit manuscripts began in 1914. Government had been paying to the Royal Asiatic Society at the rate of Rs. 3,200 towards the cost of publication. From 1932-33 the grant has been subjected to a 20 per cent. cut. The grant is being sanctioned from time to time. The last sanction expired in 1937-38. Provision for 1938-39 has been made through the Schedules. It is proposed to continue the grant at the reduced rate during 1939-40.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
47—Miscellaneous Departments.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspector of Factories—Contingencies—Other contingent charges.	2. Employment of a farash in the office of the Chief Inspector of Factories, Bengal.	..	..	156	..	156	
	Total 47—Miscellaneous Departments.	2,560	..	156	..	2,716	

Remarks.—The proposal was administratively approved in Commerce and Labour Department letter No. 701-T.-Com., dated the 1st November 1938, with the concurrence of the Finance Department.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted	Charged.	Voted	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,560	.	..	..	2,560		2,560	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged.	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	143	..	143	..	143	*See* below.
2,560	..	143	..	2,703	..	2,703	

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	50.—Civil works—Minor works.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Miscellaneous Departments.						
	1. Additional grant for minor works for the construction of quarters for the clerk attached to the Branch Boiler Office at Sitarampore.	6,380	6,380	..	6,380	6,380	Administrative proval accorded Commerce and La Department le No. 3531-Com, d the 21st April 193

Ministry of Justice

Schemes relating to Administration of Justice.

Major budget head and sub-head under which the charge falls	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27—Administration of Justice.							
Civil and Sessions Courts—Other contingencies Other contingent charges	1. Installation of a telephone connection at the office of the District Judge, Bankura.	..	.	168	..	168	

Remarks.—On the opening of a telephone exchange at Bankura, the Executive and the Police Officers at the station were provided with telephones at their offices and residences. The District Judge came up with the proposal for installation of telephones at his office and residence on the ground that it is an administrative nece sity. It was examined in the latter part of 1937-38 and the proposal for telephone connection at the office of the District Judge was administratively approved with the concurrence of the Finance Department. As consideration of schedules for the year 1938-39 was by that time over, it was decided to finance the scheme through schedules for 1939-40.

[Administratively approved on 7th January 1938.]

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27—Administration of Justice.							
Civil and Sessions Courts—Other contingencies—Other contingent charges.	2. Installation of a telephone connection at the office of the District Judge, Burdwan.	12	..	168	..	180	

Remarks.—On the opening of a telephone exchange at Burdwan, the Executive and the Police Officers at the station were provided with telephone connections at their offices and residences. The District Judge, Burdwan, who was the only officer not provided with any telephone connections felt much inconvenience. The District Judge has, therefore, come up with proposal for installation of telephones at his office and residence on the ground of administrative facilities. The High Court have also recommended the District Judge's proposal. The Finance Department have, however, agreed to a telephone connection at the office only and to a schedule being put in. The expenditure during each of the first two years would be Rs. 6 on account of a hand micro set in addition to the annual rent of Rs. 168.

[Administratively approved on 15th July 1938.]

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27 -Administration of Justice.							
Administrator-General and Official Trustee —Pay of establishment—Clerks.	3. Creation of eight leave reserves for the office of the Administrator-General and Official Trustee, Bengal.	..	.	6,096	..	6,096	

Remarks.—On an examination of the staff of the office of the Administrator-General, and Official Trustee, Bengal, it was found that on 10 per cent. basis, it is entitled to eight leave reservists. The ultimate and immediate expenditure are Rs. 6,096 and Rs. 2,560, respectively, the scale being Rs. 40—40—15 —5-2—75—3-2—90 (revised rate of pay).

The work is at present done by paid and unpaid apprentices, a system which is archaic and is objected to, as may be gathered from interpellations in the local legislature.

It was included in the Schedule for 1930-31, but was not allowed in the budget.

Administrative approval was accorded in Government order No. 9808J., dated the 14th December 1928.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	168	..	168		168	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6		168		174	..	174	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	2,560	..	2,560	..	2,560	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
27—Administration of Justice.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Magistrates' Courts—Presidency Magistrates—Pay of establishment—Interpreters and clerks.	4. Creation of a post of leave reserve for the office of the Municipal Magistrate, Calcutta.	..	..	762	..	762	

Remarks.—On an examination of the staff of the office of the Municipal Magistrate, Calcutta, it was found that on 10 per cent. basis, it is entitled to one leave reservist. The ultimate and immediate expenditure are Rs. 762 and Rs. 320, respectively, the scale being Rs. 40—40—45—5-2—75—3-2—90 (revised rate of pay).

It was included in the schedule for 1930-31, but was not allowed in the budget.

Administrative approval was accorded in Government order No. 9807J., dated the 14th August 1928. The actual cost together with leave and pensionary charges are recoverable from the Corporation of Calcutta and credited to Government.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
27—Administration of Justice.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Law Officers—Legal Remembrancer—Pay of establishment—Clerks.	5. Creation of a post of a leave reserve in the office of the Public Prosecutor, Calcutta.	..	..	666	..	666	

Remarks.—At present, outsiders are employed temporarily in leave vacancies, the cost on account of which is not inconsiderable. On an examination of the staff of the office of the Public Prosecutor, Calcutta, it was found that on 10 per cent. basis, this office is entitled to one leave reservist. The ultimate and immediate expenditure are Rs. 666 and Rs. 320, respectively, the scale being Rs. 40—4-2—68—3-2—80 (revised rate of pay).

It was included in the schedule for 1930-31 but was not allowed in the budget.

Administrative approval was accorded to it in Government order No. 9806J., dated the 14th December 1928.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	320	..	320		320	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	320	..	320		320	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
27—Administration of Justice.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
High Court—Original Side—Registrar—Pay of establishment—Assistants.	6. Reorganisation of the combined cash and Accountant-General's Department, Original Side, High Court, Calcutta.	..	..	..	4,329	..	4,329
	Deduct—Provision for the existing temporary Accountant and Assistant.	..	..	..	..	..	..
	Net cost ..	..	..	..	4,329	..	4,329

Details.

Expenditure during 1939-40—

	Rs.
Monthy pay of accountant × 12=250 × 12	3,000
Monthly pay of the assistant × 12=45 × 12	540
Total ..	3,540

Ultimate expenditure—

Average monthly pay × 12=282·5 × 12	3,390
Average monthly pay × 12=78·25 × 12	939
Total .	4,329

Remarks. - In connection with the High Court's recommendation for (*i*) the permanent retention of the existing temporary accountant on its Original Side employed on Rs. 250 per mensem with effect from 1935-36 to take charge of the new system of accounts introduced therein and to place them on a satisfactory basis and (*ii*) the creation of an additional post of a clerk to cope with the increase of work due to the introduction of the said system, it is proposed to reorganise the staff of the combined cash and Accountant-General's Department on the Original Side in the following manner :—

(1) The cashier should remain on his present pay (Rs. 200—10—250) and the revised scale of pay (Rs. 180—10-2—190) should apply in case of the future incumbent of the post in accordance with the provision of the High Court services (Recruitment and Conditions of Services) Rules, 1937.

(2) A permanent post of accountant should be created in the time scale of pay of Rs. 250—10-2—300, and he should be Superintendent of the Department.

(3) The existing temporary post of accountant on Rs. 250 per mensem should be abolished and the present temporary post of assistant on Rs. 45 per mensem attached to the Department may be made permanent on the revised scale of pay of Rs. 45—5-2—55—6-2—115.

2. The Finance Department have agreed to the administrative approval being given to the proposal and to accept a schedule. This schedule is prepared accordingly.

[Administratively approved in Government Order No. 6251 J., dated the 27th July 1938.]

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	.	3,540	.	3,540	..	*See* below.
.	..	..	3,540	..	3,540	..	
..	..	..	..	..	..	..	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
27—Administration of Justice.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
High Court—Original Side—Registrar—Pay of Establishment—Temporary establishment.	7. Revival of (*i*) 3 posts of assistants on Rs. 45 each per mensem and (*ii*) 1 post of duftry on Rs. 18 per mensem which were reduced from the staff originally sanctioned for the Original Side, High Court, Calcutta in connection with the reorganisation of its records.	..	1,683	..	..	..	1,683

Remarks.—In February 1938 the High Court moved Government for the revival of (*i*) 3 posts of assistants on Rs. 45 each per mensem and (*ii*) 1 post of duftry on Rs. 18 per mensem, which were reduced, owing to financial stringency, from the staff originally sanctioned in connection with the reorganisation of records of its Original Side and for their employment for a period of one year with effect from the 1st March 1938 in order that the arrears might be cleared off and the reorganisation up to the year, 1914, completed as quickly as possible. The matter has been carefully considered and it is proposed to revive the 3 posts of assistants on Rs. 45 each per mensem and the post of one duftry on Rs. 18 per mensem and to have them employed temporarily for one year with effect from the financial year 1939-40. The Finance Department have agreed to the administrative approval being given to the scheme and to accept a schedule. The schedule is prepared accordingly.

[Administratively approved in Government Order No. 8286 J., dated the 28th September 1938.]

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	1,683	..	..	..	1,683	..	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I—Administration of Justice.							
Law officers—Legal Remembrancer—Pay of establishment—Clerks.	8. Creation in Legal Remembrancer's office of an extra permanent post of a typist in the scale of Rs. 45—5-2—70 and a permanent post of an Upper Division clerk in the scale of Rs. 116—12-2—170—5-2—175.	..	..	2,514	..	2,514	..

Details.

		Rs.
Expenditure during 1939-40—		
Monthly pay of the typist × 12 = Rs. 45 × 12	..	540
Monthly pay of the Upper Division clerk × 12 = Rs. 110 × 12	..	1,320
Total	..	1,860

Ultimate expenditure.		Rs.
Average monthly pay of the typist × 12 = Rs. 64 × 12	..	768
Average monthly pay of the Upper Division clerk × 12 = Rs. 145·5 × 12	..	1,746
Total	..	2,514

Remarks.—The Superintendent and Remembrancer of Legal Affairs, Bengal, has been pressing since 1934 for the appointment of an Upper Division clerk in his office in connection with the work relating to Wards Estates and since then the Judicial Department also has been recommending his proposal to the Finance Department for their consideration In each year previous to the year 1938 this department's recommendation was turned down by the Finance Department for various reasons. In the year 1938 the receipts and issues of Legal Remembrancer's office have been thoroughly re-examined and the Finance Department are satisfied that the employment of another typist only in the scale of Rs. 45—5-2- 70 for that office is justified. But in view of the large complicated cases that Legal Remembrancer's office has to handle in connection with the Court of Wards Estates in addition to its ordinary work and also in view of the Board of Revenue having undertaken to meet the cost of the Upper Division clerk, that Department have agreed to his employment also, but on a temporary basis for the present. Accordingly, a temporary typist in the cale of Rs. 45—5-2—70 and a temporary Upper Division clerk in the scale of Rs. 110—12-2—170—5-2—175 have been appointed already from the current year, the cost being met from the normal grant under the appropriate head. As to the creation of the two posts on a permanent measure the Finance Department have agreed to accept a schedule. This schedule is prepared accordingly.

[Administratively approved in Government Order No. 7344 J., dated the 2nd September 1938.]

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
ed	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
ls.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	1,860	..	1,860	..	1,860	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
27—Administration of Justice.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil and Sessions Courts—	9. Appointment of four Additional District Judges for three months, viz., January to March, in every year for facilitating inspection of Subordinate Courts by District Judges.	..	..	..	..	..	..
Pay of officers— District and Sessions Judges.	....	..	..	15,000	..	15,000	..
Pay of Establishment—							
Clerks ..	....	..	..	840	..	840	..
Servants ..	....	..	..	156	..	156	..
Allowances, honoraria, etc.—Travelling allowance.	....	..	..	1,000	..	1,000	..
	Total ..	..	..	(x)16,996	..	16,996	..

Remarks.—In 1936 the High Court moved for the appointment of two Additional Judges in order to ensure that the periodical inspections of courts and offices were regularly and satisfactorily carried out, and suggested that the Additional Judges should be employed for the purpose of relieving District Judges who would be able to carry out regular inspections without detriment to their Judicial and other works at headquarters. Mr. Roxburgh, Judicial Secretary, suggested that it would be better for the inspections to take place during the cold weather and that four Additional Judges should be appointed for 3 months, viz., from January to March, for the purpose. The suggestion was accepted by the High Court, and the Finance Department agreed to administrative approval being given to the scheme. Schedules were sent to that department for inclusion in the budgets for 1937-38 and 1938-39. They were, however, not accepted in the schedules meeting. The matter is of considerable urgency, and unless some arrangement such as that suggested above can be made, it will be almost impossible to arrange for Judicial Courts and offices to be inspected properly and regularly. The result will be that the efficiency of the Judicial administration will gradually deteriorate and the consequent inefficiency may result in considerable leakage of Government revenue. It is, therefore, proposed to provide for the scheme in the budget for 1939-40.

(x) Includes the pay of four Additional District Judges on Rs. 1,250 each per month, of four stenographers on Rs. 70 each per month and of four orderlies on Rs. 13 each per month for 3 months and also travelling allowances of the Judges and staff.

(y) Includes the pay of the Additional Judges and their staff for 2 months and their travelling allowances.

[Administratively approved on 31st August 1936.]

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
27—Administration of Justice.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil and Sessions Courts—Pay of establishment—Other temporary establishment.	10. Proposed employment of extra staff in the civil courts to cope with the rush of tamadi institutions.	..	..	5,000	..	5,000	..

Remarks—Owing to unusual rush of tamadi istitutions every year in the civil courts it is proposed to make special arrangements to meet with the situation in order to remove congestion of work and ensure smooth working. To cope with the work it has been decided to arrange for a speedy registration of plaints filed on the tamadi day and a rubber stamp prepared for filling in Column 9 in the Rent suit registers was sent to Mr. Jameson to make an experiment in the Civil Courts of his district (Dinajpur) with a certain scheme drawn out for the purpose. The result of his experiment shows that the whole work of tamadi registration can be completed within a fortnight to three weeks without unduly upsetting the general work of the office and that a mechanical plan of registration is impossible and previous organisation is necessary. It has been decided that extra hands are needed and a sum of Rs. 2 per diem for each for the number of days they are employed will be sufficient. Statistics obtained show that the number of suits filed on the tamadi day alone in 1938 was 4, 12, 734 against 4, 07, 170 in 1937. It is proposed to allot Rs. 5,000 for the first year pro rata according to the number of tamadi institutions last year and on a rough estimate this amount is shown in the schedule.

[Administratively approved on 24th October 1938.]

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	..	..			*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
27—Administration of Justice.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil and Sessions Courts—Other contingencies—Allowances to jurors and Assessors.	11. Payment of allowances to jurors and assessors for periods they are detained at headquarters, owing to lack of transport facilities	..	..	1,000	.	1,000	

Remarks —On a review of the existing rules regulating the payment of allowance to jurors and assessors, it transpires that the strict application of the rules operates with great hardship in certain cases. Owing to lack of transport facilities in certain places jurors have to wait at headquarters for days together before they can undertake their return journey although their actual attendance in court amounts to one day only. To remove such hardship as far as practicable, it is proposed that the rules should be relaxed so as to include all those days as day of attendance in court and to pay their allowance accordingly.

[Administratively approved on 23rd September 1938.]

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
27—Administration of Justice.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil and Sessions Courts—Other contingencies—Purchase of books	12. Improvement of libraries in Civil and Sessions Courts.	..	..	2,000	..	2,000	

Remarks —The scheme was administratively approved in September 1933 at a cost of Rs. 50,000 (non-recurring and Rs. 4,000 (recurring). A sum of Rs. 10,000 (non-recurring) was provided in the budget for 1937-38 through schedule and sums of Rs. 20,000 (non-recurring) and Rs. 2,000 (recurring) have been included in the current year's budget through schedule On an examination of the present position it is considered necessary to ask for a further recurring grant of Rs. 2,000 i.e., the balance of Rs. 2,000 left out of Rs. 4,000 (recurring) administratively approved in 1933 in order to have the Civil Courts gradually equipped with all valuable books of reference and also to have them provided with up to date text books. This schedule is prepared accordingly.

[Administratively approved in Government Order No. 362 J.—D., dated the 18th September 1933.]

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
27—Administration of Justice.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Magistrates—Pay of Establishment—Interpreters and Clerks.	13. Creation of a post of an additional clerk for the office of the Chief Presidency Magistrate.	320	..	..	..	320	

Remarks.—On the introduction of the new rules governing payment of diet and travelling allowance of complainants and witnesses attending the High Court and Presidency Magistrates' Courts, the wok of calculation and payment of the allowance so far as the Police Courts, Calcutta, are concerned, will have to be done in the Chief Presidency Magistrate's office. For this the post of an extra clerk in the lower grade is considered necessary, and this schedue is accordingly prepared with the consent of the Finance Department.

The post will, however, be temporary at first, till it is seen whether it is really required in the light of experience

[Administratively approved on 9th November 1938.]

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	1,000	..	1,000		1,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	R .	Rs.	Rs	Rs.	
	..	2,000		2,000		2,000	*See* below

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
320	..	..	..	320		320	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
27—Administration of Justice.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Civil and Sessions Courts.							
Other contingencies—Purchase of typewriters.	14. Purchase of additional typewriters for the civil courts.	15,400	..	..	..	15,400	
	Total 27 Administration of justice	15,732	1,683	35,370	4,329	51,102	6,012

Remarks.—Reports were received from time to time from District Judges complaining about the inadequacy of typewriters in the Civil Courts in their respective districts for which a good deal of inconvenience was being felt by them. Before taking up the question of additional typewriters for the Civil Courts as a whole, all District Judges were asked to furnish their estimates of extra typewriters together with the reasons justifying their need. On receipt of the estimate the matter was carefully examined, and it was found that in the interest of efficient and expeditious disposal of work in Civil Courts at least 49 or 50 (roundly) extra typewriters would be required, the number of course excluding the additional typewriters to be necessary in case of the appointment of 33 stenographers proposed in the report of the Special Officer, Mr. R. F. Lodge, I. C. S., on the reorganisation of the Civil Courts' staff. It was accordingly proposed to the Finance Department to provide funds for 50 additional typewriters, but that department agreed to administtative approval being given to the purchase of only 40 additional typewriters and to accept a late schedule of the scheme. Assuming all the machines to be of brief size, the tocal cost involved comes to Rs. 15,400 (Rs. 385 × 40).

[Administratively approved on 21st November 1938.]

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
15,400				15,400		15,400	*See* below.
15,726	1,683	25,060	..	40,786	1,683	40,786	

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—.
1	2	3	4	5
50—Civil Works.	**Judicial and Legislative (Judicial) Department.**			
Original Works—Buildings (Major Works).	1. Construction of a residence for the Additional District Judge, Faridpur.	Faridpur ..	Faridpur ..	G. O. No. 7924-J., dated the 31st October 1922.

Remarks.—Administrative approval was accorded to this scheme in 1922, at an estimated cost of Rs. 59,350 in this department letter No. 7924J., dated the 31st October 1922. The Finance Department in consultation with the Divisional Commissioners has settled its ultimate cost at Rs. 58,082. The court of the Additional District Judge was made permanent in January 1916, but no arrangement has up to this time been made for accommodating the Additional Judge in an official residence. The Additional District Judges who had to work here experienced great inconvenience in the absence of a suitable house for residential purpose.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Judicial and Legislative (Judicial) Department.**			
Original Works—Buildings (Major Works).	2. Construction of a single Munsifi at Tangail, 3rd Court.	Mymensingh ..	Tangail ..	Government Order No. 7606 J., dated 13th November 1926.

Remarks.—Administrative approval was accorded to this scheme in 1926 at an estimated cost of Rs. 33,000 in this Department letter No. 7606J., dated the 13th November 1926. In 1937, the Finance Department in consultation with the Divisional Commissioner, reduced its original estimate to Rs. 20,400 as due to reduction in prices.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Judicial and Legislative (Judicial) Department.**			
Original Works—Buildings (Major Works).	3. Extension and improvement of the Quadruple Munsifi at Comilla.	Tippera	Comilla	Government Order No. 3983-J., dated the 1st April 1927.

Remarks.—In Government Order No. 3037J., dated the 21st July 1921, administrative approval was accorded for effecting certain improvements in the Quadruple Munsifi at Comilla at a cost of Rs. 6,265. Subsequently the District Judge moved the High Court for obtaining the administrative approval of Government to a more comprehensive scheme included in 1921, viz., for the extension of and improvements to the Quadruple Munsifi at Comilla at a cost of Rs. 13,736. The scheme was recommended by the High Court and was given administrative approval.

Amount for which Administrative sanction has been given.	Technical sanction accorded in—.	Amount of sanctioned estimate.	Amount proposed for expenditure 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
59,350	..	..	10,000	..	10,000	*See* below.

Amount for which Administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
33,000	..	..	4,000		4,000	*See* below.

Amount for which Administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
13,736	..	..	5,000	..	5,000	*See* below.

Major budget head and Sub-head under which charge falls	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
59—Civil Works.	**Judicial and Legislative (Judicial) Department.**			
Original Works—Buildings—(Major Works).	4. Construction of residences for two Munsifs at Feni.	Noakhali ..	Feni ..	Government Order No. 7350 dated the 25th August 192

Remarks.—This scheme was administratively approved by this Department in Government order No. 7350J., dated the 25th August 1927, at an estimated cost of Rs. 24,900. As it is proposed to utilise the present court building for one of these residence and only some Rs. 2,000 odd will be needed, it was suggested that Rs. 15,000 would suffice.

The munsifs at this station live in thatched houses erected on Government lands which are very wretched, unhealthy and at the same time unsafe for habitation.

Major budget head and Sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
59—Civil Works.	**Judicial and Legislative (Judicial) Department.**			
Original Works—Buildings—(Major Works).	5. Construction of a Record Room at Bogra.	Pabna and Bogra	Bogra	Government order No. 8686J., dated the 21st October 1938.

Remarks.—This scheme was administratively approved in this Department letter No. 8686J., dated the 21st October 1936 at an estimated cost at Rs. 39,620 which is subject to revision and it is expected that the cost will be less.

This scheme passed at the Secretaries' Meeting, and it is an alternative to a scheme costing Rs. 37,800 for extension of the Record Room at Pabna. Administratively approved in Government Order No. 8923 J., dated the 27th October 1939.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
59—Civil Works.	**Judicial and Legislative (Judicial) Department.**			
Original works—Buildings (Major works).	6. Construction of a New Record Room at Chinsura, Hooghly.	Hooghly ..	Chinsura ..	

Remarks.—The sanction estimate and plan for the project are being awaited from the District Judge, Hooghly. It is estimated by Judicial Department that about Rs. 39,000 will be required for the work.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demandfor grant for 1929-40	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
24,900	..	..	15,000	..	15,000	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs		Rs.	Rs.	Rs.	Rs.	
39,620	..	..	39,600	..	39,600	*See* below.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demahd for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	11
Rs.		Rs.	Rs.	Rs.	Rs.	
10,000	..		10,000		10,000	*See* below.

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	Judicial and Legislative (Judicial) Department.			
Original Works—Buildings (Major Works).	7. Construction of a new Civil Court building at Howrah.	Howrah	Howrah ..	8046-J., dated the 20th September 1938.

Remarks.—A separate judgship for Howrah was created as from the 1st January 1938. Provision was made in the budget of 1937-38 for Rs. 30,000 for erection of a record-room which is an essential part of the scheme. The High Court has for many years drawn attention to the unsatisfactory nature of the accommodation at Howrah; the munsifs and Sub-Judges are crowded into an inadequate building, and the District Judge occupies part of the Criminal Court building. It is considered that the only satisfactory solution is to erect an entirely new building to accommodate all the judicial courts and offices and record Room. The District Magistrate has intimated that he needs extra accommodation and can make use of the vacated judicial offices. The project includes filling up a tank in the Criminal Court compound and, on the north which work will itself be of benefit to the neighbourhood. With the erection of the new bridge Howrah is likely to increase in importance, and the need for better accommodation, which is already urgent is likely to increase. Administrative approval has been made to the scheme at a cost of Rs. 3,43,878.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of [illegible] estimate.	Amount proposed for in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
3,43,878	..	3,43,878	2,00,000	..	2,00,000	*See* below.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	59—Civil Works (Minor Works).	Rs.	Rs.	Rs.	Rs.	Rs.	
	Administration of Justice—District Courts.						
	Installation of electric lights and fans in Government buildings at certain stations as detailed below.	35,046	35,046	..	35,046	35,046	All the works in question received the administ approval of com authorities.
	Bankura. Rs.						
	Installation of electric lights and fans in the Treble Munsifi. 3,863						
	Comilla.						
	Installation of electric lights and fans in the Judge's Old Kutchery, Judge's Court, Record room for Civil Court and temporary Sub-Judge's Court. 4,593						
	Installation of electric lights and fans in the Quadruple Munsifi. 2,747						
	Installation of electric lights and fans in the temporary shed for copying clerks attached to the Civil Court. 1,300						
	Mymensingh.						
	Installation of electric lights and fans in the Old Judge's Court (now used as Munsif's Court). 4,110						
	Installation of electric lights and fans in the tiled house where courts sit (3rd and Additional Munsif's Courts) 1,489						
	Installation of electric lights and fans in the New Judge's Court. 6,308						
	Barisal.						
	Installation of electric lights and fans in the Additional Judge's residence. 1,520						
	Installation of electric lights and fans in the Additional Judge's Court. 714						
	Installation of electric lights and fans in the Judge's Court. 3,888						
	Installation of electric lights and fans in the Additional Munsif's Court. 640						
	Installation of electric lights and fans in the Civil Court building. 3,544						
	Installation of electric lights and fans in the Record Room for Judge's Court. 330						
	Total Administration of Justice. .. 35,046						

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	50—Civil Works (Minor Works).	Rs.	Rs.	Rs.	Rs.	Rs.	
	Construction of witness-sheds in civil courts in Bengal.	75,000	75,000		75,000	75,000	A summary of the requirements of witness-sheds and stalls in each district has been prepared and once the type-plan is settled, the places where sheds will be erected will be picked up and sheds will be taken for construction of the same if the amount is sanctioned, each scheme will be separately examined. The stalls are expected to be remunerative. This has been administratively approved by the Finance Department on 8th August 1938.

Ministry of Forests and Excise

Schemes relating to the Excise Department.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
8—Provincial Excise.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence—voted.	1. Increase in the normal grant for rewards in Excise and Opium cases.						
Allowances, honoraria.							
Rewards to Government officers.	..	.	.	200		200	
Other contingencies.							
Rewards to private persons.	....	..		100	..	100	
District charges—Voted.							
Allowances, honoraria.							
Rewards to Government officers.	...	..	.	2,800	.	2,800	
Other contingencies.							
Rewards to private persons.	....	.	..	5,900	.	5,900	.
	Total ..			9,000	.	9,000	

Remarks.—The existing normal grant for rewards is Rs. 66,000, viz., Rs. 27,000 for rewards to Government officers and Rs. 39,000 for private persons. The increase in the normal grant has been administratively approved by Government in order No. 21207-Ex., dated the 13th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
8—Provincial Excise.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District charges—Contract contingencies.	2. Reconstruction of a patrol shed at Shimana in the district of Darjeeling	2,294	..	..	..	2,294	..

Remarks.—The present patrol shed was erected in 1906. It is now in a very dilapidated condition and hardly fit for occupation. The scheme was administratively approved in Government Order No. 14019-Ex., dated the 23rd July 1938.

Estimate of expenditure in 1939-40						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
	..	200		200		200	See below.
	..	100		100		100	
	..	2,800		2,800		2,800	
		5,900		5,900		5,900	
		9,000		9,000		9,000	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,294	..	..	..	2,294	..	2,294	See below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8 – Provincial Excise. *District charges* *Pay of establishment —Servants.*	3 Entertainment of 14 additional Excise peons for guard duty of Excise warehouses situated outside the court compound.		..	2,856	..	2,856	.

Remarks.—In connection with the occurrence of cases of theft of ganja from certain Excise warehouses situated outside the court compound by breaking open the locks at the dead of night, the question of proper arrangements for guarding the warehouses was carefully examined, and it has been decided to employ 14 additional peons for the purpose.

Administratively approved in Government Order No. 14742-Ex., dated the 27th July 1938. Subsequently modified in Government order No. 24231, dated the 21st November 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	2,310	..	2,310	.	2,310	*See* below.

Details of cost.

Scale of pay Rs. 14--1-5--18 *plus* special pay of Re. 1.

Ultimate.

Rs. 17 × 14 × 12 .. .. ..
Cost during 1939-40 (Rs. 15 × 14 × 11) ..

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8—Provincial Excise.	4. Continuance of the temporary Central Detective Department.						
Superintendence							
Pay of officers.							
Other gazetted officers.	....	4,710	..	..	..	4,710	
Pay of establishment.							
Temporary establishment.		17,340	..	..	..	17,340	
Allowances, honoraria, etc.							
Travelling allowance		16,620	..	..	..	16,620	..
House-rent and other allowances.		3,200	..	..	..	3,200	..
Rewards to Government officers.		10,000	..	..	..	10,000	
Contract Contingencies.		3,000	..	..	..	3 000	..
Other contingencies.							
Rewards to private persons.		15,000	.	.	..	15,000	..
Rents, rates and taxes.		6,700	.	..	..	6,700	..
Other contingent charges.		2,860	..	..	..	2,860	..
	Total ..	79,430	..	..	.	79,430	..

Remarks.—Retention of the Temporary Central Detective Department at the present cost is considered essential Administrative approval accorded in Government Order No. 20138 Ex., dated the 22nd September 1938.

Details of extra cost for pay.

1. Deputy Commissioner (based on the pay of the present officer).	Temporary pay.	Substantive pay.	Difference.	Period.	Extra cost.
	Rs.	Rs.	Rs.		Rs.
	1,000	750	250	9·1/3	2,333
	1,000	800	200	2·2/3	533
Increment at Rs. 50 for 8 months 50 × 8	..	..	..	..	400
					3,266
3 Inspectors (170—130)				40 × 12 × 3	1,440
					4,706
				or	4,710

Temporary establishment.

	Rs.
1 Sub-Inspector in the resultant vacancy caused by the promotion of one permanent Sub-Inspector as Inspector (1 80 · 12)	960
6 Sub-Inspectors at Rs. 80 each per month (6 · 80 · 12)	5,760
11 Petty Officers at Rs. 20 each per month (11 × 20 × 12)	2,640
40 Peons at Rs. 14 each per month (40 14 . 12)	6,720
1 Clerk in the Upper Division by promotion of one permanent assistant from the cadre in the Lower Division in the office of the Commissioner of Excise and Salt, Bengal (125—110) (15 × 12)	180
1 Clerk in the resultant Lower Division vacancy (45 × 12)	540
1 Clerk in the Lower Division on Rs. 45 per month (45 × 12)	540
	17,340

(a) Includes rent of two telephones, one at Excise Barrack and the other at the residence of the Deputy Commissioner.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
4,710	..	..		4,710		4,710	*See* below.
17,340		..		17,340		17,340	
16,620	..	.		16,620	..	16,620	
3,200	..	..		3,200		3,200	
10,000	.			10,000		10,000	
3,000	.	.		3,000		3,000	
15,000				15,000		15,000	
6,700				6,700		6,700	
2,860				2,860		(*a*) 2,860	
79,430				79,430		79,430	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8—Provincial Excise.							
District charges .	5. Entertainment of two additional patrol parties, one at Naxalbari and the other at Pedong, in the the district of Darjeeling.						
Pay of establishment.							
Temporary establishment.	Two Petty Officers at Rs. 20 each per mensem. Six peons at Rs. 14 each per mensem.	1,488	..	..	..	1,488	..
Allowances, honoraria, etc.							
Travelling allowance.	Average at Rs. 35 per mensem for each party.	840	..	..	..	840	
House-rent and other allowances.	Local allowance of two Petty Officers at Rs. 5 each per mensem. Componsatory allowance of six peons at Re. 1 each per mensem. Local allowance for six peons at Rs. 2 each per mensem.	336	..	..	..	336	
Contract contingencies.	Contract contingencies.	100	..	..		100	
Other contingencies	Rents, Rates, and taxes— House-rent of two houses for the accommodation of the parties at Rs. 5 each per mensem.	120	..	..	..	120	
	Total .	2,884	..	..	..	2,884	
	Total 8—Provincial Excise.	84,608		11,856	..	96,464	

Remarks.—Owing to the prevalence of smuggling of opium and liquor on a large scale in the district of Darjeeling from the surrounding Native States, the posting of two additional patrol parties, each consisting of one Petty Officer and three peons, one at Naxalbari on the Nepal border and the other at Pedong on the Sikkim border, was sanctioned for the period rom the 1st October 1938 to 28th February 1939. The retention of the said staff during 1939-40 is extremely necessary to heck the smuggling and has been administratively approved in Government Order No. 19899, dated the 20th September 1938. It is accordingly proposed to make necessary provision in the budget for 1939-40.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted	Charged.	Voted.	Charged.	Voted	Charged		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
1,488		..		1,488		1,488	*See* below.
840				840		840	
336				336		336	
100				100		100	
120		..		120		120	
2,884				2,884		2,884	
84,608	..	11,310	..	95,918	..	95,918	

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
58—Civil Works.	**Forest and Excise (Excise) Department.**			
Original Works—Buildings (Major Works).	Construction of a warehouse for storing liquor, ganja and bhang within the court compound at Asansol.	Burdwan ..	Asansol ..	....

Remarks.—It has been decided to transfer the Asansol distillery to Darsana in Nadia. There is a spirit warehouse attached to the Asansol distillery for the supply of country spirit to the retail vendors. With the closing of the distillery it will be necessary to have a Government warehouse at Asansol for this purpose. The Public Works Department building "Liquor Depot and Ganja Gola" is too small for this purpose and it has been reported that no other suitable building is available. It has accordingly been proposed to construct a bigger building at an estimated cost of Rs. 18,000.

Administratively approved by the Finance Department on 30th November 1938.

Amount for which administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.		Rs.	Rs.	Rs.	Rs.	
18,000	..	18,000	17,000	..	17,000	*See* below.

Schemes relating to the Forest Department

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
10—Forest.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Northern Circle.							
A.—Conservancy and Works—V—Miscellaneous—Working plans	1. Revision of the Working Plan of Forest Divisions.	5,000	..	..	..	5,000	

Remarks.—As a Working Plan Division has been formed and as the Working Plan of the forests of some divisions will come up for revision it is proposed to provide an amount of Rs. 5,000 in the budget for 1939-40 for the purpose. Administrative approval was accorded to the scheme in Government Order No. 22325For., dated the 27th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
10—Forest.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Northern Circle.							
B—Establishment	2. Permanent retention of a passed compounder for the Forest Dispensary at Rajabhatkhawa in the Buxa Forest Division, on Rs. 30—2/2—40.						
	Average pay per mensem 37·3						
	Special pay for serving in the Duars 7·4						
	Compensatory allowance for serving in the Duars 7·4						
	Total . 52·1						
	52·1 × 12 = 625.						
(I) Pay of Establishment—Office establishment.	. . .	..	..	536	..	536	
(II) Allowances, honoraria, etc.—Other allowances.	....	..	..	89	..	89	
	....	..	..	625	..	625	
Deduct on account of the present temporary incumbent.	. . .	..	..	..	..	..	
	Total ..	..	..	625	..	625	

Remarks.—A compounder in the temporary establishment is being entertained in the Forest Dispensary at Rajabhatkhawa since 1918. At present he draws a pay of Rs. 36, special pay of Rs. 7-3 and compensatory allowance of Rs. 7-3, i.e., Rs. 50-6 in all per mensem. As a dispensary will always be required at Rajabhatkhawa which is an important centre from the forest point of view, it is proposed that the post of the compounder of the Rajabhatkhawa Forest Dispensary should be made permanent as he is essentially necessary for the Rajabhatkhawa Hospital owing to the frequent absence of the Sub-Assistant Surgeon on tour. Administrative approval was accorded in Government Order No. 11324-For., dated the 15th September, 1930.

Estimate of expenditure in 1939-40.						Total demand for grand for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,000	..	..	..	5,000	..	5,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	518		518			*See* below.
	..	86		86			
..	..	604		604	..	..	
..	..	604	..	604	..		
..	..	Nil.	..	Nil.	..	..	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
10—Forest.	*Silvicultural Division.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Southern Circle.							
A—Conservancy and Works—III—Construction, purchase and maintenance, etc.—(a) Stores, tools and plant—Voted.	3. Purchase and fitting of one electric table fan for the Range Officer, Southern Range Silvicultural Division, Chittagong.	60		..	..	60	..

Remarks.- One electric fan is necessary for the office of the Range Officer, Southern Range, Silvitural Division, in the private building hired for his office at Chittagong which has electric connections. Administrative approval of Government was accorded to the scheme in Government order No. 11264-For., dated the 20th June 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
10—Forest.	*Kalimpong Division.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Northern Circle.							
B—Establishment—II—Pay of establishment—(b) Office establishment—Voted.	4. Employment of one office durwan in the scale of Rs. 13—1/5—17 per mensem for the Range Office at Kalimpong.	..	..	180	..	180	.

Remarks.— The Range office at Kalimpong is situated in Kalimpong Town at some distance from the forest. There is only one Forest Guard at headquarters who acts as the Range Officer's orderly and also as chowkidar and dakwalla when the Ranger is at headquarters. But when the Ranger is on tour, there is no one to look after the office and to carry dak. The need for a durwan has become acute in recent years, since the introduction of the new working plan which has necessitated two new felling series. The scheme for the employment of one office durwan was administratively approved in Government Order No. 4540-For., dated the 5th March 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2		4	5	6	7	8
10.—Forest.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works—III.—Construction, maintenance, etc.	5. Lump provision for minor works.	45,000	5,000	..	..	45,000	5,000

Remarks.—As the Government of Bengal in Finance Department, No. 9955F.B., dated the 23rd July 1938, have decided to include through schedule and without scrutiny of details, in the Forest Budget, a lump provision of Rs. 10,000 per annum for five years to enable the Conservators to finance, at their discretion, minor works of the Forest Department under the heads : A—III—(*d*)—Roads and Bridges, (*e*) Buildings and (*f*) Other works this schedule of Rs. 10,000 for 1939-40 and of the ultimate expenditure of Rs. 50,000 for the period of five years, is submitted without specifically mentioning the schemes.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
60	..	..	..	60		60	*See* below

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		104		104		104	*See* below

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
9,000	1,000	..	..	9,000	1,000	9,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10—Forest.							
Northern Circle.							
B—Establishment	6. Creation of four additional posts of clerks in the scale of Rs. 45—45—50—6/2—80—5/2 105 in the office of the Conservator of Forests, Bengal, for maintenance of accounts of the Divisional Forest Offices. Rs. Average pay of each per mensem .. 75 Hill allowance at 25 per cent. of pay for serving in Darjeeling 18·75 Total .. 93·75						
(i) Pay of establishment—Office establishment.	..	..	..	3,600	..	3,600	
(ii) Allowances, honoraria, etc.—Other allowances.	....	..	..	900	..	900	
		..	..	4,500	..	4,500	

Remarks.—The Conservator of Forests is responsible for the maintenance of accounts of the Divisional Forest Offices. As his office staff was insufficient to cope with the work, the accounts fell into arrears and five temporary clerks were sanctioned to clear off the arrears. As staff is essentially necessary to keep the current audit going, it is proposed to create four additional posts of clerks in Conservator of Forests's office in the scale of Rs. 45—45—50—6/2—80—5/2—105. Administrative approval of Government was accorded in Government order No. 15840-For., dated the 9th August 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10—Forest.							
Northern Circle.							
A—Conservancy and Works—III—Construction, purchase and maintenance, etc.—(e) Buildings.	7. Construction of a new office building for the Divisional Forest office at Kalimpeng in the Kalimpong Forest Division.	9,156	..	..	..	9,156	..

Remarks.—The existing office building of the Divisional Forest Officer at Kalimpong is very old and its present condition and lack of accommodation is deplorable. It is therefore proposed to construct a new office building at Kalimpong at an estimated cost of Rs. 9,156. The scheme was administratively approved in Government order No. 18358-For., dated the 7th September 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
							See below.
	..	1,440	..	1,440		1,440	
..	..	360	..	360	..	360	
	..	1,800		1,800		1,800	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
9,156	..	..	..	9,156		9,156	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10—Forest.							
B—Establishment—4—Contingencies (Northern Circle).	8. Installation of a telephone connection in the office of the Divisional Forest Officer, Kurseong, at Dow Hill.	..	..	275	..	275	

Remarks.—The Divisional Forest Officer, Kurseong, has his own personal telephone in his bungalow. Since its installation, it has been used more for Government work than for his private affairs. The Forest Deparment being a quasi commercial department, the installation of a telephone in the office of the Divisional Forest Officer at Dow Hill is necessary. By installing the telephone, considerable correspondence with the Conservator of Forests' Office, the Divisional Forest Officer Darjeeling, Silvicultural and Working Plan Divisions, and the Deputy Commissioner, the Civil Surgeon and the Superintendent of Police at Darjeeling as well as with the Forest Utilization Officer at Alipore, Calcutta, will be saved and there will be greater expedition in dealing with it. Accordingly, it is proposed to instal a telephone connection in the office of the Divisional Forest Officer at Dow Hill at an estimated recurring cost of Rs. 275 only.

(Administrative approval accorded in Government Order No. 1118 T/For., dated the 2nd November 1938.)

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10—Forest (Northern Circle).	9. Creation of two posts of typists in the scale of Rs. 45—5/2—70 on the permanent establishment of the office of the Conservator of Forests, Bengal, and the purchase of two portable typewriters for them.						
B.—Establishment—B-2—Pay of Establishment—Office Establishment (voted).	Two typists in the scale of Rs. 45—5/2—70 (average pay—Rs. 63·3 × 12 × 2).	..	..	1,519	..	1,519	
B-4—Contingencies—Sundries (voted).	Cost of two portable typewriters at Rs. 200 each	400	..	..	..	400	..
	Total ..	400	..	1,519	..	1,919	

Remarks.—In 1926, Government recognised the necessity for and sanctioned the post of a Steno-typist and Tour clerk for the Conservator of Forests, Bengal. When the Bengal orests were divided into two circles in 1928, the post was retained in the Northern Circle. On the recommendation of the Bengal Retrenchment Committee 1932, the post of one Conservator was kept in abeyance for three years and the two offices were amalgamated and a reduced staff was sanctioned and as a result the post of the Steno-typist and Tour clerk was abolished among others to meet the quota of retrenchment and not because it was necessary. The post of the 2nd Conservator has since been revived and a camp clerk for each of the two Conservators has become absolutely necessary because owing to long distances over which the officers have to tour considerable delay and inconvenience is caused without a camp clerk. Besides, some additional work will also be thrown on the Conservator of Forest's office by the reorganisation of the Cinchona Department under which the administration of the Cinchona Plantation will come under the Senior Conservator of Forests, Bengal. Creation of two posts of typists on the permanent establishment of the Conservator's office is therefore absolutely necessary.

Administrative approval in Government Order No. 26745-For., dated the 15th December 1938.

Estimate of expenditure in 1938-39.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	275	..	275	..	275	*See* below..

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	720	..	720	..	720	*See* below.
400	..	..	..	400	..	400	
400	..	720	..	1,120	..	1,120	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
10—Forest.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Southern Circle.							
A—Conservancy and works.	10. Purchase of a 45 H. P. Diesel Tractor for Departmental timber operations in the Chittagong Hill Tracts Forest Division.						
	Price of the Tractor including winch cable and spare parts—19,000	..	19,000	..	..	..	19,0
	Pay of the Tractor Operator at Rs. 75 per mensem.	..	..	..	900	..	9
	Bonus of the Tractor Operator at Rs. 150 per mensem.	..	..	..	1,800	..	1,8
	Total ..	..	19,000	..	2,700	..	21,7
	Deduct.						
	Allowance to be made for the old Tractor.	..	2,000	..	..	..	2,0
	Existing pay of the Operator at Rs. 60 per mensem.	..	..	..	720	..	7
	Existing bonus of the Operator at Rs. 100 per mensem.	..	..	..	1,200	..	1,2
		..	2,000	..	1,920	..	3,9
	Net additional expenditure.	..	17,000	..	780	..	17,7

Remarks.—The upper stories of timber in the Kasalong Reserve Forest in the Chittagong Hill Tracts were definitely over mature and the waste of old timber has been great. In the absence of roads for bringing down the timber traders being very few and labour being very scarce and of poor quality, only a few of the better trees close to the bank of rivers had been removed. With a view to carry on mechanical logging of timber a tractor with necessary equipment was purchased in 1932. The tractor apart from being unsuitable is now almost worn out it is proposed to purchase a 45 H. P. Diesel Tractor at a cost of Rs.19,000 in replacement of the old tractor for Rs. 2,000 and to raise the pay of the Tractor Operator from Rs. 60 to Rs. 75 per mensem and his maximum bonus from Rs. 100 to Rs. 150 per mensem. The scheme was administratively approved in Government Order No. 20593-For., dated the 26th September 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	19,000	..	..		19,000		*See* below.
	..	..	900	..	900	..	
	..	..	1,800	..	1,800		
..	19,000	..	2,700		21,700	..	
	2,000	..	..	..	2,000		
..	..	..	720	..	720	..	
..	..	..	1,200	..	1,200	..	
	2,000		1,920	..	3,920		
	17,000	..	780	..	17,780		

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
10—Forest.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Southern Circle.	11. Temporary establishment required in the Chittagong Division to stop leakage of revenue in the Division due to the stealing of forest produce by the public.						
B—Establishment—Pay of establishment.							
Temporary establishment.	....	7,992	..	..	..	7,992	..
Travelling allowance.	..	1,332	..	..	..	1,332	..
	Total ..	9,324	..	..	..	9,324	

Remarks.—To avoid a considerable leakage of revenue in the Chittagong Forest Division due to the stealing of forest produce by the public, the Conservator of Forests employed, as an experimental measure, a junior subordinate staff as detailed below* for 3 months from 1st December 1936. The experiment resulted in an increased revenue of Rs. 12,000 In Government Order No. 11812 For., dated the 2nd July 1938, the staff has been sanctioned for one year up to 28th February 1939 and the Conservator of Forests has asked for its retention during 1939-40. The scheme has been administratively approved in Government Order No. 17669For., dated the 1st September 1938.

Details.	Rs.
*15 Forest overseers for 12 months at Rs. 30 each per mensem	5,400
Travelling allowance of 15 Forest overseers for 12 months at Rs. 5 per mensem ..	900
18 Forest watchers for 12 months at Rs. 12 each per mensem	2,592
Travelling allowance of 18 Forest watchers for 12 months at Rs. 2 each per mensem ..	432
	9,324

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
10—Forest.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Northern Circle.							
A—Conservancy and Works—III—Construction, purchase and maintenance, etc.	12. Conversion of six miles of the Manibhanjang-Batasi bridle path into a cart road in the Darjeeling Division.	..	..	..	..	..	..
(*d*) Roads and bridges.	....	28,000	..	..	..	28,000	..

Remarks.—It was reported that the conversion of 9 miles of the Manibhanjan-Batasi bridle path into a cart road is essentially necessary to open up the Tonglu Range for the extraction of timber and fuel and to cope with the growing demand for fuel in Darjeeling and surrounding villages and that the scheme when worked out will result in an increase of revenue of Rs. 13,000 per annum. In Government order No. 10277-For., dated the 28th May 1938, sanction has already been accorded to the conversion of the first 3 miles of the bridle path into a cart road at an estimated cost of Rs. 12,000. It is now proposed to convert the remaining six miles of the bridle path into a cart road at an estimated cost of Rs. 28,000 to be spread over two years. The scheme was administratively approved in Government order No. 16874-For., dated the 22nd August 1938.

Estimate of expenditure in 1938-39.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
7,992	..	..	..	7,992	..	7,992	*See* below.
1,332	..	..	..	1,332		1,332	
9,324	..	..	..	9,324		9,324	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	..	..			*See* below.
14,000	..	..	..	14,000	..	14,000	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charg
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
10.—Forest.							
Southern Circle.	13. Establishment of a Revenue station at the junction between the Muralgani and the Walsh Creek in the Sundarbans Division.						
A—Conservancy and works.							
III(*a*)—Buildings	Construction of a station office.	1,250	..	..	..	1,250	..
III (*h*)—Compensation for land and sites.	Acquisition of site	450	..	..	..	450	..
III (*f*)—Other works.	Digging tank and raising compound.	200	..	..	..	200	..
A. II. Timber and other produce removed from forests by consumers and purchasers.	Pay of one manjhi and 3 boatmen at Rs. 12 each per mensem.	..	..	576	..	576	..
A. III.(*c*)—Stores, etc.	Annual repairs to station and station boats.	..	..	158	..	158	..
10—Forest.							
B—Establishment.							
B-2—Pay of Establishment—Subordinate Forests and Depôt Establishment.	Pay of one 2nd grade Forester on Rs. 35 per mensem.	..	..	420	..	420	..
	Total ..	1,900	..	1,154	..	3,054	

Remarks.—The distance between Namkhana and Nalgora stations in the district of the 24-Parganas is very large As most of the leased lands between the two stations have been colonised, there is much theft by local boats resulting in loss of Government revenue. The proposed Revenue station between the two stations mentioned above is necessary to better management of the forest area and will prove remunerative. It will also afford stricter check on deer and gosa poachers who often use the routes passing through this station.

As the scheme affects revenue, it is imperatively urgent.

Revised administrative approval of Government was accorded in Government Order No. 9334-For., dated the 12t May 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charg
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	R
10—Forest.							
Northern Circle.							
A—Conservancy and Works—III —Construction, purchase, maintenance, etc.—(*d*) Roads and bridges—Voted.	14. Metalling the central compartment line road from Mendabari to the Satali-Patlakhawa Road, Buxa Division.	25,800	..	..	..	25,800	..

Remarks.—With a view to provide greater facility for the extraction of timber at a less cost, it is proposed to metal th central compartment line road from Mendabari to the Satali-Patlakhawa Road in the Buxa Division at a cost of Rs. 25,800 It is reported that extraction from clear felling areas gives heavy traffic over the road year after year, with the resul that the road sustains severe damage and is invariably closed against all traffic in the rains, though for facility of extractio it is desirable to keep it passable throughout the year and that the scheme when worked out, will yield a minimum increas of revenue of Rs. 2,300 per annum; the closure of the existing kutcha road through damage is liable to entail a los up to Rs. 4,600. The administrative approval of Government was accorded to the scheme in Government Order No. 404 For., dated the 25th February 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,250	..	..		1,250	..	1,250	*See* below.
450	..	.	.	450	..	150	
200	.	..	.	200	.	200	
.	..	384	..	384	..	384	
..	..	..	..	..	..	..	
..	..	280	..	280	..	280	
1,900		664	..	2,564		2,564	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
25,800	..	..	..	25,800	..	25,800	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
10—Forest.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works—I:—Timber and other produce removed from the forests by Government agency.	15. Scheme for the provision of a reserve of Rs. 25,000 for financing unforeseen schemes of an immediately remunerative character.	..	..	25,000	..	25,000	.
	Total 10 Forest	1,24,640	22,000	33,253	780	1,57,893	22,7

Remarks.—The Forest Department accept orders for the supply of forest produce. The function of the Forest Utilisation Officer is to find a market for forest produce and to secure orders. As ready money is required for immediate execution of orders it is proposed to provide a reserve of Rs. 25,000 to be administered by Government to enable the Department to execute all short notice orders. The scheme was administratively approved in Government Order No. 12260-For., dated the 30th June 1938.

Estimate of expenditure in 1939-30.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.	..	25,000	..	25,000		25,000	*See* below.
74,640	18,000	28,563	780	1,03,203	18,780	1,03,203	

Scheme relating to the Industries (Cinchona) Department.

Major budget head and sub-head under which the charge fall's.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
43—Industries (Cinchona).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cinchona—Cinchona Plantations—Pay of establishment clerks.	1. Appointment of a store-keeper at the Government Quinine Factory, Mungpoo, in the scale of Rs. 40—2/2—60 (average pay Rs. 50·8×12) =Rs. 610.	..	..	610	..	610	.
Contingencies—Petty construction and repairs.	Construction of quarters for the proposed store-keeper at the Government Quinine Factory, Mungpoo.	1,000	..	.	.	1,000	
	Total ..	1,000	.	610	.	1,610	

Remarks.—In order to meet audit objection in the accounts of the Government Quinine Factory at Mungpoo for 1934-35, it has been ordered by Government, that a stock register of miscellaneous store should be opened at the factory to enable periodical verification of stocks of such stores. At present stores are handled at the factory by contingency menials who cannot be held responsible, but the Government order referred to above cannot be given effect to for want of a responsible store-keeper at the factory to look after 800 odd items of miscellaneous stores. The appointment of a permanent store-keeper at the factory and the provision for his quarters are therefore necessary.

Administratively approved in Government Order No. 981-T.—Cin., dated the 28th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
oted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	320	..	320		320	*See* below.
1,000	..	..		1,000		1,000	
1,000		320		1,320		1,320	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
43—Industries (Cinchona).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cinchona—B—Cinchona Plantations.	2. Reorganisation of the Cinchona Department.	2,650	..	33,696	12,368	36,346	12,368

Remarks.—The existing system of distribution of Quinine and Cinchona products from the Presidency Jail, Alipore, being disadvantageous and expensive, Government have had under their consideration various schemes for taking over the distribution work from that Jail and to entrust it to some other agency. The Jail Department were also anxious to be relieved of this work as it did not really relate to Jail administration proper. While the various schemes were under consideration, Mr. C. C. Calder, Superintendent, Royal Botanical Garden, an officer of the Agriculture and Industries Department who also used to work as Suprintendent, Cinchona Cultivation in Bengal, in addition, went on leave preparatory to retirement. The reorganisation of the Cinchona Department therefore became necessary and it was decided to take over the distribution work from the Presidency Jail as a part of that scheme. The details of the scheme worked out will show that under the reorganisation scheme there will be an extra expenditure of Rs. 48,714 against a saving of Rs. 55,548 a year as detailed below. The net saving to Government under the reorganisation scheme will therefore be Rs. 6,834 a year. Administratively approved in Government order No. 25271-Cin., dated 30th November 1938.

Savings to be effected to Government under the reorganisation scheme of the Cinchona Department under budget head—

(1) "*43—Industries—Cinchona—B.—Cinchona Plantations*" *due to abolition of the following existing posts* :—

		Rs.
One Superintendent, Cinchona Cultivation, Bengal, D.A.	.. 200×12=	2,400
One Government Quinologist (740—40—1,100)	.. 967×12=	11,604
One Manager, Cinchona Plantation, Mungpoo (Rs. 200—600 *plus* special pay Rs. 100 and O. P. £20 per mensem.	389×12=	4,668
	100×12	1,200
	£20×12=	3,200

Establishment in the combined office of the Superintendent, Royal Botanic Garden, Calcutta, and of Cinchona Cultivation in Bengal—

One Head clerk (Rs. 150—15—225)	.. 213×12=	2,556
One 2nd clerk (Rs. 115—5—140)	.. 136×12=	1,632
One 3rd clerk (Rs. 90—4—110)	.. 107×12=	1,284
One 4th clerk (Rs. 40—4—100)	.. 67×12=	804

(2) Under Budget head "*10—Forests.—B.*—Establishment"—

Rs. 100 per mensem from the grade pay of the Senior Conservator of Forests, Bengal,	.. 100×12	1,200

(3) *Under budget head "28A.—Jails"*—

Charges for the distribution of quinine by the Presidency Jail	..	25,000
Total	..	55,548

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,650	..	20,480	9,934	23,130	9,934	23,130	*See* below.

Details with scales

Description of scheme.	Estimate of ultimate expenditure.					
	Non-recurring.		Recurring.		Total.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B. 1—Pay of Officers—Cinchona Plantations—						
One Senior Conservator of Forests, Bengal (duty allowance Rs. 100 per mensem × 12).			..	1,200	..	1,200
Q. Manufacture and Distribution.						
One Director, Quinine Manufacture and Distribution (also Government Quinologist) [Rs. 800—100/2—1,200] = 1,065 × 12.	..	..	12,780	..	12,780	..
Cinchona Plantations.						
One Superintendent of Plantations and Manager, Mungpoo Plantation—Scale in Bengal Gardeners' Service (unrevised) Rs. 200—600 *plus* special pay Rs. 150 and Overseas pay £20—						
389 × 12	..	..	..	4,668	..	4,668
150 × 12	..	..	..	1,800	..	1,800
£20 × 12	..	..	..	3,200	..	3,200
Q. Manufacture and Distribution.						
One Sales Manager, Sale Depot, Calcutta (Rs. 225—25/2—400) = 307 × 12.	..	..	3,684	..	3,684	..
B. 2—Pay of Establishment—Quinine Manufacture and Distribution—						
One Head clerk (Rs. 80—85—5/2—120) = 97 × 12.	..	..	1,164	..	1,164	..
One clerk for factory (Rs. 35—35—40—4/2—68—3/2—80) = 56 × 12.	..	..	672	..	672	..
One typist (Rs. 45—5/2—70) = 63·5 × 12.	..	..	762	..	762	..
One peon (Rs. 13—1/5—17 *plus* compensation allowance Rs. 2 per mensem) = 17 × 12.	..	..	204	..	204	.
One duftry (Rs. 13—1/5—17 *plus* compensation allowance Rs. 2 per mensem) = 17 × 12.	..	..	204	..	204	.
One cleaner (Rs. 12—1/5—16) = 14 × 12.	..	..	168	..	168	..
Cinchona Plantations.						
Establishment in Superintendent of Plantations' office—						
One clerk (35—35—40—4/2—68—3/2—80) = 56 × 12.	..	..	672	..	672	..
Q. Manufacture and Distribution.						
Establishment in Sale Depot, Calcutta—						
One Head Clerk (90—10/2—140) = 119 × 12 (to be filled up by the Head Clerk, Quinine Department, Presidency Jail).	..	..	1,428	..	1,428	..
One clerk (60—3/2—75) = 71 × 12 (to be filled up by the Head Clerk, Cinchona Department, Presidency Jail).	..	..	852	..	852	..
Carried over ..	..	..	22,590	10,868	22,590	10,868

*Includes annual cost of repairs Rs. 250.

nd average cost.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks
Non-recurring.		Recurring		Total			
Voted	Charged.	Voted.	Charged	Voted	Charged		
8	9	10	11	12	13	14	15
Rs	Rs.	Rs.	Rs	Rs.	Rs	Rs	
	.		800		800		
	..	8,000		8,000		8,000	
	.		4,800		4,800		
			1,200		1,200		
			2,134		2,134		
		1,800		1,800		1,800	
	..	880		880		880	
	..	320		320		320	
	..	360		360		360	
	..	120		120		120	
	..	120		120		120	
	..	96		96		96	
	..	280		280		280	
	..	880		880		880	
	..	600	..	300		600	
	..	13,456	8,934	13,456	8,934	13,456	

Description of scheme	Estimate of ultimate expenditure.					
	Non-recurring.		Recurring.		Total.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	..	..	22,590	10,868	22,590	10,868
Q. Manufacture and Distribution —concld.						
Establishment in Sale Depot						
Two clerks (40 40-- 45—2/2—65)= 53 × 12 × 2 (to be drafted from the Quinine Department of the Presidency Jail).	.	..	1,272	..	1,272	
One typist (45 5/2—70)=63-5 × 12 (to be drafted from the Cinchona Department of the Presidency Jail).	..	..	762	.	762	
One guard (25—1/2- 35)=30 × 12 ..	.		360	.	360	
One guard (20-- 1/2-- 30)=25 × 12 .	..	..	300	..	300	
Two Chaprasis (13—1/5—17 *plus* compensatory allowance Rs. 2 per mensem (to be drafted from the Quinine and Cinchona Department of the Presidency Jail). = 17 × 12 × 2.	.	..	408	..	408	
Three Packers (12—1/5—16) 14 × 12 × 3.	..	..	504	..	504	
One Carpenter (fixed pay Rs 30) = 30 × 12.	..	..	360		360	
One duftry (13—1/5—17 *plus* compensatory allowance Rs. 2 per mensem) 17 × 12.	..	..	204		204	
One Cleaner (contingency menial) Rs 12 fixed pay (12 12).	..	.	144	.	144	
Incidental expenses.						
B. 3- Allowances, honpraria, etc.- Quinine Manufacture and Distribution.						
Halting allowance of Director, Quinine Manufacture and Distribution Rs. 120 × 1	..	..	1,440	.	1,440	
Travelling allowance and mileage of Director, Quinine Manufacture and Distribution Rs. 145 × 12	.	..	1,740	.	1,740	
Cinchona Plantations—						
Travelling allowance and mileage of Senior Conservator of Forests, and Superintendent of Plantations (Rs. 1,500 approximate).	..	..	..	1,500	.	1,500
Hill allowance of establishment to be transferred to Mungpoo, district Darjeeling, at 25 per cent. of pay—						
For Quinine Manufacture and Distribution (Rs. 794 approximate.)	..	..	794	..	794	
For Cinchona Plantations (Rs. 168 approximate.)		..	168	..	168	
B. 4 - Contingencies						
Furniture of the sale Depot (Rs. 300 non-recurring).	300	..	..	..	300	
1 Typewriter for the new post of typist (Rs. 350 non- recurring).	350	..		..	350	
Livery for guards, etc., in the Sales Depot. (Rs. 100).	..	..	100	..	100	
Carried over ..	650	..	31,146	12,368	31,796	12,368

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	13,456	8,934	13,456	8,934	13,456	
		1,024		1,024		1,024	
		360		360		360	
		200		200		200	
		160		160		160	
	..	272		272		272	
		288		288		288	
		240		240		240	
		120		120		120	
		96		96		96	
	..	960	..	960		960	
	..	1,160	..	1,160		1,160	
			1,000	..	1,000		
	..	474		474		474	
	..	70		70		70	
300	..	..	..	300		300	
350	..	..		350	..	350	
	..	66	..	66		66	
650	..	19,946	9,934	19,596	9,934	19,596	

Description of scheme.	Estimate of ultimate expenditure.					
	Non-recurring.		Recurring.		Total.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Brought forward	650		31,146	12,368	31,796	12,368
Petty construction and repairs						
Staff quarters for establishment to be transferred to Mungpoo (2,000 non recurring)	2,000				2,000	
Annual repairs of the same (Rs. 250)			250		250	
Rent for accommodation of the Sale Depot in the Director of Land Record's Office building in Calcutta at Rs. 175 per mensem (approximate) × 12			2,100		2,100	
Contingencies for Cinchona Plantations			50		50	
Contingencies for Quinine Manufacture and Distribution			150		150	
Total	2,650		33,696	12,368	36,346	12,368
Total 43 Industries (Cinchona)	3,650		34,306	12,368	37,956	12,368

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted	Charged.	Voted.	Charged.	Voted.	Charged.		
8	9	10	11	12	13	14	15
Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
650	..	18,946	9,934	19,596	9,934	19,596	
2,000	.			2,000		2,000	
	.	1,400		1,400		1,400	
		34		34		34	
	.	100		100		100	
2,650	..	20,480	9,934	23,130	9,934	23,130	
3,650	..	20,800	9,934	24,450	9,934	24,450	

Ministry of Co-operative Credit and Rural Indebtedness

Schemes relating to Rural Indebtedness.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
25—General Administration (Debt Conciliation).	*Co-operative Credit and Rural Indebtedness Department.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Debt Conciliation	1 Entertainment of two temporary clerks on Rs. 35 per month each in the two subdivisional offices of Sadar (North) and Sadar (South) subdivisions in the district of Tippera for Debt Settlement Boards' work.	840	..	..	..	840*	..

Remarks—In Sadar subdivision of Tippera district 127 Ordinary Boards and 3 Special Boards including one Land Mortgage Bank Special Board are at present functioning. The Collector reports that the service of a whole-time clerk for each of the two Sadar Subdivisional Offices to deal with Debt Settlement matters is essentially necessary. The nature and volume of work can be guaged from the fact that each clerk has (1) to maintain the entire paraphernalia of registers, acquittance roll ledger account of bills, forward diary, etc. ; (2) has to consolidate and submit monthly, quarterly and half-yearly returns, (3) has to prepare bills for pay of Debt Settlement Board staff, bills for contingencies and for service stamps, bills for remuneration of copyists ; (4) has to deal with miscellaneous works such as correspondence with Circle Officers, and Special Officers, communication of Government circulars, ant. letters from Collector ; (5) has to carry out orders in connection with Appeal Case, etc, and (6) has to distribute the huge quantity of forms that are necessary for Boards, and keep accounts of them.

(Finance Department agreed to administrative approval to this proposal on 19th May 1938.)

Two clerks have been working since 1st June 1938 in the two subdivisional offices.

*35 × 2 × 12 = 840.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
840	..	..	..	840	..	840	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
25—General Administration (Debt Conciliation).		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Other Establishment—Debt Conciliation Board.	2. Appointment of a fourth Deputy Director, Debt Conciliation and his staff.						
Pay of Officers ..	....	..	..	10,200	..	10,200	..
Pay of Establishment.	....	..	..	2,028	..	2,028	..
Allowances, honoraria, etc.	....	..	..	3,250	..	3,250	..
Contingencies ..	....	930	..	1,100	..	2,030	.
	Total ..	930	..	16,578	..	17,508	
	Total 25—General Administration (Debt Conciliation) ..	1,770	..	16,578	..	18,348	

Remarks.—It is proposed to create four charges under four directors for proper supervision of Debt Conciliation Boards. Three directors have alreay been appointed and a schedule is put in for a fourth director next year.
Administratively approved by Finance Department on 21st November 1938.

Statement.

	Expenditure, 1939-40.		Ultimate.	
	Non-recurring.	Recurring.	Non-recurring.	Recurring.
	Rs.	Rs.	Rs.	Rs.
Pay of officers—				
Pay of 1 Deputy Director, Debt Conciliation, at Rs 700 per month as pay + Rs. 100 as special pay ..	..	6,400	..	10,200*
Pay of Establishment—				
Pay of 1 clerk for the Deputy Director at Rs. 50 per month	..	400	..	600
Pay of 1 Stenographer for 1 Deputy Director at Rs. 80 per month	..	640	..	960
Pay of 2 orderlies and 1 office peon for the Deputy Director	..	312	..	468
Total ..	..	1,352	..	2,028
Allowances, honoraria, etc.—				
Travelling allowance of the Deputy Director at Rs. 250 per month	..	2,000	..	3,000
Travelling allowance of the Stenographer	..	160	..	250
Total ..	..	2,160	..	3,250
Contingencies—				
Rs.				
Lighting 100				
Hot weather charges 100				
Stamps 200	..	730	..	1,100
Miscellaneous 100				
House rent for office .. 600				
1,100				
Furniture	200	..	200	..
Typewriters (1 Standard and 1 Portable) (350+170) ..	520	..	520	..
1 Clock	35	..	35	..
1 Steel Deed Box	25	..	25	..
1 Iron Safe	150	..	150	..
	930	730	930	1,100

*Assuming that an officer drawing pay between Rs. 700 and Rs. 850 (*plus* special pay of Rs. 100) will be appointed, the average is taken at Rs. 750 and calculation made accordingly, *i.e.* (Rs. 750+100 special pay) × 12 = Rs. 10,200.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	6,400	..	6,400	..	6,400	*See* below.
..	..	1,352	..	1,352	..	1,352	
..	..	2,160	..	2,160	..	2,160	
930	..	730	..	1,660	..	1,660	
930	..	10,642	..	11,572	..	11,572	
1,770	..	10,642	..	12,412	..	12,412	

Schemes relating to Co-operation.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
42—Co-operation.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence—Contingencies—Other contingent charges.	1 Scheme for the installation of a telephone connection in the office room of the Assistant Registrar of Co-operative Societies, Presidency Division.	..	..	192	..	192	..

Remarks.—The installation of telephone in the office room of the Assistant Registrar of Co-operative Societies, Presidency Division, situated at Calcutta will enable the Assistant Registrar to be in touch with the different Co-operative Societies numbering 178 in and around Calcutta composed of over 150,000 members, and have a free exchange of views in controversial matters with the societies concerned. It will also go a great way towards ensuring the punctual submission of returns and reports from these societies and an expeditious disposal of matters in Assistant Registrar's office.

It is accordingly proposed to provide a sum of Rs. 192 representing the annual rate of rent for the telephone during the next year.

(Administratively approved in Government Order No. 153T.C.S., dated the 28th October 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.	..	192	..	192	..	192	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
42—Co-operation.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid—Grants to Co-operative Societies.	2 Increased grant to Bengal Co-operative Organisation Society, Limited, for carrying on publicity and propaganda work of the Co-operative Department during 1939-40 and 1940-41.	17,000	..	..	..	17,000	

Remarks.—The Bengal Co-operative Organisation Society was first started in 1917 with a view to promote the Co-operative movement in Bengal, and to serve as a centre of co-operative activities in the province. The society was in receipt of a Government grant of Rs. 2,080 per annum till 1924-25 for the publication of two journals—one in English and one in Bengali—and for carrying on the general propaganda work on behalf of the Co-operative Department. In order to enable the society to expand its activities in a systematic and effective manner, the grant was raised to Rs 9,980 with effect from 1925-26.

With a view to making the society gradually self-supporting, this grant was however reduced in different years and was brought down to Rs. 7,000 in 1933-34, and was subsequently limited to Rs. 6,500 per annum.

The general economic depression has caused a serious setback in the activities of the society, but this has been further aggravated by the mismanagement of the old Board of Directors saddling the society with a heavy liability. As the services rendered by the society to the co-operative movement cannot be better rendered by Government agency, it has been considered essentially necessary to save the society from its present position with a special subsidy from Government A new Board of Directors has accordingly been constituted with the object of resuscitating the activities of the society which has estimated an annual expenditure of over Rs. 60,000 for the purpose for 1938-39. The Bengali journal "Bhandar," which is the main organ for the propaganda and publicity on behalf of the co-operative movement, has been considerably improved so as to make it really useful to the rural people, particularly in the direction of propagation of new ideas amongst them for their economic, social and moral uplift.

In order to carry on the new programme of work of the society after re-establishing itself in the co-operative world, it is proposed that the affairs of the society should be so adjusted as to enable it to be self-supporting or at any rate to run with a nominal subsidy from Government at the end of the first three years. To allow this contingency to materialise, the amount of annual grant should be on a gradually decreasing scale. The subsidy in these years will be conditional on the society being able to meet the balance of their requirements by enlisting the necessary measures of financial support from non-Government sources. It has accordingly been proposed to sanction increased grants to the society for three years for the present as below against the present normal grant of Rs. 6,500 per annum :—

	Rs.
1938-39	49,000
1939-40	20,000
1940-41	10,000

(Extra cost during the current year has been met by reappropriation.)
(Administrative approval accorded in Government Order No. 95 T..C.S., dated the 20th October 1938.)

Details of ultimate cost (extra).

	Rs.
Additional grant in 1939-40 (Rs. 20,000—Rs. 6,500 normal) =	13,500
Additional grant in 1940-41 (Rs. 10,000—Rs. 6,500 normal) =	3,500
	17,000

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
13,500	..	..	..	13,500	..	13,500	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42.—Co-operation.							
Superintendence (In Chittagong Hill Tracts).	3 Employment of a temporary staff in connection with the work of propaganda and organisation for the Sale and Credit Society in the Chittagong Hill Tracts.						
(1) Pay of Establishment—Temporary Establishment (charged).	(*i*) Pay of one Supervisor at Rs. 50 per mensem.	..	600	..	..	..	600
	(*ii*) Pay of one peon at Rs. 10 per mensem.	..	120	..	..	..	120
	Total ..	..	720	..	..	....	720
(2) Allowances, honoraria etc.—Travelling allowance (charged).	(*i*) Travelling allowance of the Supervisor at Rs. 40 per mensem.	..	480	..	..	..	480
	(*ii*) Travelling allowance of the Peon at Rs. 5-10-0.	..	67-8	..	..	..	67-8
	Total ..	..	547-8	..	..	..	547-8
	Grand Total ..	..	1,268	..	..	..	1,268

Remarks.—A temporary staff as detailed in column 2 has been employed with His Excellency's approval up till the 28th February 1939, in connection with the work of propaganda and organisation for the "Sale and Credit Society" established in the Chittagong Hill Tracts with the object of assisting the Jhumias to get a better price for their cotton by helping them to market it and by advancing them money during the lean season against their cotton. To secure the continuity of the work done by the staff as also for the full achievement of the object for which it was sanctioned it has been decided to retain it during the year 1939-40. Administratively approved in Government Order No. 908T.R., dated the 22nd October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	600	...	..	..	600	..	*See below.*
..	120	..	..	..	120	..	
..	720	..	..	..	720	..	
	480	..	..	..	480	..	
	67·8	..	..		67·8		
	547·8	..	..	..	547·8	..	
..	1,268	..	..	..	1,268	..	

Major budget head and sub-head under which the charge falls.	Description of the scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
42—Co-operation.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	4 Scheme for organisation and development of Rural Reconstruction Societies on co-operative lines.						
Superintendence—Pay of Establishment—Temporary Establishment.	Ten Inspectors at Rs. 125 each per mensem and 10 peons at Rs. 13 each per mensem.	49,680	..	..	..	49,680	..
Allowances, honoraria, etc.—Travelling Allowance.	Ten Inspectors at Rs. 75 each per mensem and 10 peons at Rs. 10 each per mensem.	30,600	..	..	..	30,600	..
Contingencies—Other Contingent Charges.	....	3,600	..	..	..	3,600	..
		83,880	..	..	..	83,880	..
	Total 42—Co-operation.	1,00,880	1,268	192	..	1,01,072	1,268

Remarks.—Following upon a recommendation of the Eleventh Conference of the Registrars of Co-operative Societies in 1934, the importance of the training of the rural people, particularly the members of Co-operative Societies, in the rural reconstruction or village welfare work, was suggested in 1935 at a conference of the members of the Co-operative Services, and the Co-operative Department brew up a scheme for rural reconstruction in 1936 with a view to (1) improvement of economic conditions of the members, (2) improvement of village health and sanitation, and (3) spread of general education. In pursuance of this scheme, a total of 307 societies are now working well to form a useful nucleus for further experiment. The appointment of 10 Inspectors is necessary for the purpose of effective supervision of the working of the rural reconstruction societies, as it is impossible for the existing staff of the department to take up the supervision of these new societies that would demand constant attention and concentrated work, particularly at this experimental stage. As the successful working of the Better living societies will not only help to tackle a large number of our rural problems but also give incidentally effective impetus to the Co-operative movement itself, the Finance Department have agreed to the appointment of 10 Inspectors with effect from 1938-39. The proposed appointment should be for a period of three years for the present.

(Administratively approved.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rr.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
16,560	..	..	..	16,560	..	16,560	*See* below.
10,200	..	..	..	10,200	..	10,200	
1,200	..	..	..	1,200	..	1,200	
27,960	..	..	..	27,960	..	27,960	
41 460	1,268	192	..	41,652	1,268	41,652	

Ministry of Public Health and Medical and Constitution and Elections

Schemes relating to the Medical Department.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Medical establishment—Superintendence—Pay of establishment—Clerks.	1. Strengthening of staff in the office of the Surgeon-General with the Government of Bengal.	..	..	7,948	..	7,948	..

Details of cost.	Ultimate cost. Rs.	Cost for 1939-40. Rs.
Three Upper division assistants (average pay 145·5) ..	5,238 (3×12×145·5)	2,640 (3×8×110)
Three Lower division assistants (average pay 75·3) ..	2,710 (3×12×75·3)	1,080 (3×8×45)
Total ..	7,948	3,720

Remarks.—The Work in the office of the Surgeon-General with the Government of Bengal has considerably increased, so much so that it has become almost impossible to cope with the heavy rush of work with the present staff. According to the prescribed standard for determining the strength of clerical staff in the offices of Heads of Departments, it has been found that the Surgeon-General's office is entitled to the following extra staff :—

(*i*) Three assistants in the upper division on a scale of pay of Rs. 110—12/2—170—5/2—175.

(*ii*) Three assistants in the lower division on a scale of pay of Rs. 45—45—50—6/2—80—5/2—105.

Finance Department have provisionally accepted the proposal for the entertainment of the above extra staff in the Surgeon-General's office.

Further examination with a view to administrative approval is expected to be completed before the Schedule Meeting.

After further examination Finance Department have withdrawn their provisional agreement to administrative approval and have agreed merely to the conversion of two Lower division posts to Upper division ones. The cost of this conversion will be—

	Rs.
Ultimate	1,634
Immediate	1,040

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Presidency hospitals and dispensaries—Other contingencies—Medical and surgical requisites.	2. Installation of a Deep Therapy Apparatus for the treatment of maligant diseases in the Campbell Hospital.	23,000	..	..	..	23,000	..

Remarks.—A Deep Therapy Apparatus is urgently required for the treatment of malignant diseases in the Campbell Hospital, Calcutta. Administrative approval has therefore been accorded in Government Order No. 4120 Medl., dated the 27th October 1938, to the proposal for the purchase and installation of such an apparatus in the Campbell Hospital at a non-recurring cost of Rs. 23,000. This hospital is mainly meant for the poorer classes of the city and it is necessary to improve the hospital and add to its equipments which are not up to the standard.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted	Charged.	Voted.	Charged	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs.	
		3,720		3,720		3,720	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged .	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
23,000	..	..	..	23,000		23,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Hospitals and dispensaries—Presidency hospitals and dispensaries.	3. Creation of a post of a trained nurse for the operation theatre of the Campbell Hospital.						
Pay of establishment.	....	..	..	1,800	..	1,800	
Allowances, honoraria, etc.	....	..	..	485	..	485	
	Total ..	..	..	2,285	..	2,285	

Remarks.—The dressing room of septic cases in the Fraser Ward of the Campbell Hospital has been converted into a properly equiped surgical operation theatre through donation made by the Hon'ble Lady Jackson. There is not a single properly trained surgical nurse in the institution and the appointment of such a nurse, one dresser and one sweeper is very urgently necessary and was administratively approved in Government Order No. 3498Medl., dated the 16th December 1930, and No. 2458Medl., dated the 11th August 1931, to meet the essential requirements of the institution. Provision should be made in the next year's budget for the reason that the comprehensive nursing scheme will take time and cannot be started before 1940-41.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Hospitals and dispensaries—Presidency hospitals and dispensaries—Pay of establishment.	4. Employment of a photographer and painter in the Eye Infirmary, Medical College Hospitals on Rs. 60—6/2—90.	..	..	984	..	984	

Remarks.—In the Eye Infirmary Medical College Hospitals there is always a large number of interesting cases in the Outdoor Department whose record for purposes of teaching require to be kept by means of photographs. The appointment of a photographer and painter is therefore essential.

The scheme was administratively approved in Government Order No. 3975Medl., dated the 2nd November, 1935

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	1,200	..	1,200	..	1,200	*See* below.
	..	320	..	320	..	320	
	..	1,520	..	1,520	..	1,520	

Details of cost.

	Ultimate cost.		Cost for the year.	
Pay, Rs. 150 per mensem × 12 = Rs. 1,800			150 × 8 = 1,200.	
Allowance etc.—				
Uniform allowance—Rs. 5 per mensem	5		5	
Dhobi allowance—Rs. 5 per mensem	5	10 × 12 = 120	5	
Diet allowance at Re. 1 per diem		365	30	diet allowance at Re. 1 per diem.
		Rs. 2,285	Rs. 40 × 8 / 120	
			Rs. 1,520	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	480	..	480	..	480	*See* below.

Major budget head and sub-head under which the charge falls	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Chemical Examiner —Pay of establishment.	5. Creation of Additional posts in the Chemical Examiner's Department.	..	..	1,983	..	1,983	

Remarks.—There has been great increase of work of the Chemical Examiner's Department, justifying commensurate increase in the non-technical staff of the department. Administrative approval has been accorded in Government Order No. 2265 Medl., dated the 5th August 1930, to the following appointments :—

One clerk on Rs. 40—40—44—3—110.
One Store-Keeper on Rs. 40—40—45—2—85.
One Packer on Rs. 25—1/5—35.

A large proportion of the cost of the Chemical Examiner's Department is realised from the Governments of Bihar, Orissa and Assam based on the number of articles sent by these Governments for examination to the Chemical Examiner's Department. A portion of the cost of this staff necessary for efficiency of the department will, therefore, indirectly fall on these Governments.

Details of cost.

	Ultimate cost.	Cost for the year.
	Rs.	Rs.
Clerks, Rs. 40—40—44—3—110	73·84	40
Store-Keeper, Rs. 40—40—45—2—85	64·19	40
Packer, Rs. 25—1/5—30	27·27	25
	165·3	105
	×12	×8
	1,983	840

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Hospitals and dispensaries—Presidency hospitals and dispensaries.	6. Creation of the post of one dresser on Rs. 15—1/2—20 and one sweeper on Rs. 15 for the operation theatre in the Campbell Hospital.						
Pay of establishment.	....	..	..	220	..	220	..
Contract contingencies.	....	..	..	180	..	180	..
	Total ..	..	..	400	..	400	..

Remarks.—The dressing room of the septic cases in the Fraser Ward of the Campbell Hospital has been converted into a properly equipped surgical operation theatre through donation made by the Hon'ble Lady Jackson. There is not a single properly trained surgical nurse in the institution, and the appointment of such a nurse, one dresser and one sweeper are very urgently necessary and were administratively approved in Government Order No. 3498 Medl., dated the 16th December 1930, and No. 2458 Medl., dated the 11th August 1931, to meet the essential requirements of the institution.

Details of cost.

	Ultimate cost.	Cost for the year.
	Rs. a. p.	Rs.
Dresser, Rs. 15—1/2—20	18 5 4	15
Sweeper, Rs. 15	15 0 0	15
	33 5 4	30
	×12	×8
Total ..	400 0 0	240

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	840	..	840		840	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	120	..	120	..	120	*See* below.
..	..	120	..	120	..	120	
	..	240	..	240	..	240	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Hospitals and dispensaries—Mufassal hospitals and dispensaries—Pay of establishment.	7. Appointment of a Media Maker at the Sambhu Nath Pandit Hospital on Rs. 40—4—60.	..	..	684	..	684	..

Remarks.—Media form a very important factor in the Pathological Laboratory. Want of a Media Maker in the Sambhu Nath Pandit Hospital has made it impossible to carry out any culture work as a regular measure, and has become a serious handicap standing in the way of proper diagnosis and treatment of cases. Administrative approval has been accorded to the creation of the post in Government Order No. 3077 Medl., dated the 11th November 1930, and provision should be made for the purpose in the next year's budget.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.	8. Improvement of the telephone service in the Presidency General Hospital.						
Hospitals and dispensaries—Presidency hospitals and dispensaries—Other contingencies—Other contingent charges.	(1) One additional exchange line.	20	..	132	..	152	..
	(2) The extensions in the—						
	(*a*) Assistant to the Surgeon Superintendent's office.	20	..	55	..	75	..
	(*b*) Second Resident Medical Officer's quarters.	20	..	55	..	75	..
	(*c*) Matron's quarters.	20	..	55	..	75	..
	Total ..	80	..	297	..	377	..

Remarks.—In order to secure an efficient telephone service in the Presidency General Hospital, the scheme for an additional exchange line and 3 extensions has been administratively approved in Government Order No. 3950 Medl., dated the 19th October 1933. The improvement is considered urgently necessary.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.			
..	..	320	..	320		320	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
20	..	88	..	108	..	108	*See* below.
20	..	36·66	..	56·66	..	56·66	
20	..	36·66	..	56·66	..	56·66	
20	..	36·66	..	56·66	..	56·66	
80	..	198	..	278	..	278	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Medical College and Schools—Other medical schools—Contract contingencies.	9. Appointment of a watchman for the Lytton Medical School on Rs. 12 a month on a permanent basis.	..	..	144	..	144	..
Deduct—Pay of temporary watchman.	....	..	..	..	..	..	..
	Total ..	..	..	144	..	144	..

Remarks.—The appointment of a watchman for keeping watch over the buildings of the school during night is necessary in view of the fact that the school is situated in an isolated place.

Administrative approval was accorded in Government Order No. 1503 Medl., dated the 14th April 1928. In view of the urgent necessity for a watchman, sanction was accorded to the temporary appointment of a watchman in Government Order No. 334T.-Medl., dated the 13th June 1930.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Hospital and dispensaries—Presidency hospitals and dispensaries.	10. Increase of pay of the Kitchen Supervisor and 3 Head Cooks in the Medical College Hospitals. (Kitchen Supervisor, Rs. 45—1—65). (3 Head Cooks, Rs. 20—1/5—25.)						
Pay of establishment.	....	..	..	668	..	668	..
Contract contingencies.	.. ....	..	..	802	..	802	..
	Total ..	..	..	1,470	..	1,470	..

Remarks.—The Kitchen Supervisor and the 3 Head Cooks in the Medical College Hospitals (one for Christian patients, one for Hindu patients and one for Muhammadan patients) are getting fixed salaries of Rs. 21 (Christian Cook) and Rs. 18 each respectively. They get no leave with pay. Besides, the supervision of cooking in their respective kitchens, these cooks play an important part in the dietary system of the whole hospital. They are on duty from 6 a.m. to 7 p.m. It was urged that the conditions of pay and prospects were not commensurate with the value and importance of their work and, accordingly, the increase in the pay of the posts was administratively approved in Government Order No. 611-Medl., dated the 27th February 1931.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	96	..	96		96	*See* below.
	..	96	..	96	..	96	
	..	..	..	..			

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	8	..	8	..	8	*See* below.
	..	40	..	40		40	
..	..	48	..	48		48	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
38—Medical.							
Hospitals and dispensaries—Presidency hospitals and dispensaries—Pay of establishment.	11. Creation of the post of a Linen-Keeper at the Carmichael Hospital for Tropical Diseases on Rs. 45 per mensem.	..	..	540	..	540	..

Remarks.—The creation of the post of a Linen-Keeper at the Carmichael Hospital was considered necessary to help the Sister whose duties are manifold. The Linen-Keeper will have to take charge of the linen in the wards daily. This duty is at present being done by the nurses to the detriment of their legitimate duties. The necessity for such a post has already been recognised by Government, and administrative approval has been accorded to the proposal in Government Order No. 2104 Medl., dated the 22nd July 1930.

Provision for the post should be made in the next year's budget.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Medical College and Schools—School of Tropical Medicine—Pay of establishment.	12. Increase in the pay of one of the Media-makers at the School of Tropical Medicine from Rs. 40—4—60 to Rs. 60—2—80.	..	..	240	..	240	..

Remarks.—In a research institution like the Tropical School, media form a very important factor. Special skill is required in preparing extraordinary media and also working out new formulae very often prescribed for different cultures. The work of the present incumbent being highly satisfactory, revision of his scale of pay has been administratively approved in Government order No. 466T.-Medl., dated the 28th June 1930. As the present incumbent has already reached the maximum of the present scale, an additional sum of Rs. 16 will be required to give effect to the revised scale of pay provision for which should be made in the next year's budget.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	360	..	360		360	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
ted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	16	..	16	..	16	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Grants to hospitals and dispensaries (Voted).	13. Continuance of the policy of grant of subsidies to dispensaries at thana headquarters and villages.	40,000	..	..	..	40,000	

Remarks.—In 1936-37 the normal budget grant of Rs. 1 lakh was increased to Rs. 1,10,000 to meet increasing demand. The total amount was distributed to thana and village dispensaries which fulfilled the conditions attached to the grar and were recommended by local officers as eligible. As the claims of a fairly large number of dispensaries which were eligib to the grant could not be met, Government provided for a further non-recurring grant of Rs. 30,000 over and above th increased normal grant which was spread over 1937-38 and 1938-39 as follows :—

	Rs.
1937-38—	
Normal	1,10,000
From the additional grant of Rs. 30,000	10,000
	1,20,000
1938-39—	
Normal	1,10,000
From the additional grant of Rs. 30,000	20,000
	1,30,000

According to an assurance given by Government to the Legislature, the claims of all rural dispensaries were met u 1937-38, and the total amount involved was Rs. 1,24,250, the deficit being met by drawing upon the grant for 1938-39 As the number of thana and village dispensaries has undergone further increase, the total claims of these institutions for th current year aggregate Rs. 1,40,000. An arrangement has been made to meet the balance by reappropriation.

2. This grant is by far the most useful of the grant made by this department and has worked admirably in aiding thes rural institutions and in encouraging their establishment. The number of such dispensaries is steadily increasing. There are several such dispensaries which have not yet come to notice and others which have been temporarily disqualified are certain to qualify again. A large number of dispensaries have been established as a result of the capital grants made out of the Government of India grant for rural uplift and a fair number among these participated to a very small measure a that grant. It is, therefore, only fair that these latter dispensaries receive the annual subsidy without which it would b difficult for them to carry on. It has, therefore, been decided to provide for a non-recurring grant of Rs. 40,000 for the year 1939-40 supplementing the normal grant of Rs. 1,10,000. Administratively approved on the 28th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
40,000	..	..	..	40,000	..	40,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39—Medical. Medical College and Schools—Other medical schools—Contract contingencies.	14. Improvement of Lytton Medical School, Mymensingh (Lighting of the additions to the buildings, etc.)	..	..	..	..	..	
		..	..	(B) 200	..	200	..

(B) This represents charges for electricity for lighting the building. The recurring cost of electricity is estimated to be Rs. 400 per annum. The present cost of lighting the building is Rs. 203 per annum. The additional expenditure will thus be Rs. 197 or Rs. 200 in round figures.

Remarks.—The Lyton Medical School building is in urgent need of expansion and improvement, for the Bengal Council of Medical Registration has threatened to disaffiliate the school unless the improvements suggested by them are carried out. Detailed plans and estimates have not yet been drawn up, but according to rough estimates the scheme involves an ultimate capital expenditure of Rs. 50,000 for additions and alterations to the buildings and its electrification and recurring expenditure of Rs. 700 per annum, viz., Rs. 500, for maintenance of the building and Rs. 200 as additional cost in lighting the building by electricity. The Communication and Works Department reported that in 1939-40 a sum of Rs. 15,000 only could be spent on this work. The scheme has not yet been administratively approved, but in view of the urgency of the scheme, the Finance Department have agreed to accept a schedule for the purpose for 1939-40 subject to the conditions that the detailed plan and estimate for the scheme are properly drawn up and approved by the Communication and Works Department and the scheme administratively approved in consultation with the Finance Department before the schedules meeting. The total estimated cost of the project is—

	Rs.
(*a*) Capital cost of buildings	50,000
(*b*) Recurring annual maintenance charges ..	500
(*c*) Recurring annual lighting charges ..	200

Items (*a*) and (*b*) will be provided under 50—Civil Works.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	.	..	.	..	See below.
..	..	..	..				

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Medical College and schools—School of Tropical Medicine.	15. Recommendation of the Drugs Enquiry Committee—Strengthening of the three Laboratory Departments of the School of Tropical Medicine (for testing of drugs).						
Pay of establishment.	....	5,400*	..	..	..	5,400	..
Other contingencies	....	1,200	..	..	..	1,200	..
	Total ..	6,600	..	..	..	6,600	..

Remarks.—The strengthening of the laboratories was effected in order that they may form the nucleus of an organised laboratory which it may be necessary to establish when control and testing of drugs would be put on a proper basis. Although the scheme was sanctioned with effect from 1937-38, it was put into effect in about March 1938, so that it has worked for about a year. The scheme must, therefore, be continued and it is proposed that the term should be extended by another year (1939-40). The Central Government have undertaken comprehensive legislation for control of drugs and by that time the legislation will have been effected, and this Government would be in a position to formulate a permanent laboratory scheme according to requirements. Administrative approval has been accorded to the continuance of the scheme in Government Order No. 4124Medl., dated the 27th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
ted.	Charged.	Voted.	Charged.	Voted.	Charged.		
)	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,400	..	..	..	5,400		5,400	*See* below.
1,200	..	..	..	1,200	..	1,200	
6,600	..	..	..	6,600	..	6,600	

Details of cost.

	Rs.
One Technical Assistant on Rs. 125 per mensem ..	1,500
One Laboratory Assistant on Rs. 25 per mensem ..	300
Chemical contingencies, etc.	400
Total ..	2,200 × 3 (for three laboratories) = 6,600

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Mufassal hospitals and dispensaries.	16. Improvement of nursing in the Mitford Hospital, Dacca.						
	Proposed scheme.						
Pay of establishment.	One Matron on Rs. 300 per mensem.	..	..	3,600	..	3,600	..
	One Night Superintendent and Instructor on Rs. 200 per mensem.	..	..	2,400	..	2,400	..
	One Assistant Nursing Superintendent on Rs. 150 per mensem.	..	..	1,800	..	1,800	..
	Six Staff Nurses on Rs. 60 per mensem.	..	..	4,320	..	4,320	..
	One Staff Nurse on Rs. 25—4/2—23—2/2—35.	..	..	398	..	398	..
	Twenty-nine Pupil Nurses, viz., 12 on Rs. 15, 9 on Rs. 20 and 8 on Rs. 25 per mensem.	..	..	6,720	..	6,720	..
	Total ..	..	..	19,238	..	19,238	..
Allowances and honoraria, etc.	One Matron uniform allowance at Rs. 12-8 per mensem.	..	..	150	..	150	..
	One Night Superintendent and Instructor uniform allowance at Rs. 8-5-4.	..	..	100	..	100	..
	One Assistant Night Superintendent uniform allowance at Rs. 8-5-4.	..	..	100	..	100	..
	Seven Staff Nurses uniform allowance at Rs. 20 per annum and diet allowance at Rs. 8 per mensem per nurse.	..	..	812	..	812	..
	Total ..	..	..	1,162	..	1,162	..
	Grand Total ..	..	..	20,400	..	20,400	..
	Minus cost of existing scheme.	..	..	15,216	..	15,216	..
	Additional cost ..	..	..	5,184	..	5,184	..

Remarks.—The Mitford Hospital of Dacca is woefully understaffed as regards nurses, specially in view of this hospital being recognised as a training centre for nurses. The Bengal Nursing Council have definitely threatened to close down this centre and have asked Government to arrange for removing the nurses under training to some other institution, unless the nursing arrangements are placed on a more satisfactory basis with an increased staff.

Nursing in the Mitford Hospital will, therefore, be reorganised with the following total staff which would meet the minimum requirements: 1 Matron, 1 Night Superintendent, 1 Assistant Nursing Superintendent, 7 Staff Nurses and 29 Pupil Nurses = 39.

This reorganisation scheme involves additional recurring expenditure of about Rs. 5,184 per annum. It is proposed that for the present the additional staff will be somehow accommodated in the existing nurses' quarters, although it would cause a certain amount of inconvenience. The scheme is an urgent one, and provision for 8 months should be made in the budget estimate for 1939-40.

The scheme has been administratively approved in Government Order No. 4165-Medl., dated the 29th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
oted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs.	
..	..	2,400	..	2,400	..	2,400	*See* below.
..	..	1,600	..	1,600	..	1,600	
..	..	1,200	..	1,200	..	1,200	
..	..	2,880	..	2,880	..	2,880	
..	..	200	..	200	.	200	
..	..	4,480	..	4,480	.	4,480	
	..	12,760	.	12,760	.	12,760	
	..	100	..	100	..	100	
..	..	67	..	67	..	67	
..	..	66	..	66	..	66	
..	..	541	..	541	.	541	
..	..	774	.	774		774	
.	..	13,534		13,534		13,534	
..	..	10,144	..	10,144	..	10,144	
...	..	3,390	..	3,390	..	3,390	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
38.—Medical.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical College and Schools—							
(*a*) Medical College—Other contingencies—Scholarships, prizes, etc.	17. Scholarships for scheduled castes students in State Medical Institutions.	..	..	5,040	..	5,040	..
(*b*) Other Medical Schools—Other contingencies—Scholarships, prizes, etc.		..	..	12,240	..	12,240	..
	Total ..	..	..	17,280	..	17,280	..
	Deduct.—Existing provision.	..	..	3,840	..	3,840	..
	Extra expenditure .	..	..	13,440	.	13,440	..

Remarks.—In the last schedules meeting the following provision was made for medical scholarships for members of scheduled castes:—

Ultimate—3,840 Immediate—1,920.

In working out detailed proposals the following scholarships have been decided to be awarded to meritorious and deserving students of the scheduled castes prosecuting their studies in the State Medical Institutions with effect from the commencement of the current session :—

(*a*) Medical College—
One of Rs. 30 per mensem.
Two of Rs. 20 per mensem.

(*b*) Campbell Medical School—
Three of Rs. 20 per mensem.

(*c*) Dacca Medical School—
Three of Rs. 15 per mensem.

(*d*) Other four Medical Schools—
Two of Rs. 15 per mensem in each of the four schools.

(*e*) For backward communities not included in the list of scheduled castes—
Two of Rs. 15 per mensem.

Provision that would be required in the current year according to the number and values agreed upon in consultation with the Finance Department and sanctioned in Government Order No. 3862 Medl., dated 13th October 1938, would be Rs. 2,670 against the provision of Rs. 1,920 made in the current year's budget. The rates and values of the scholarships have, however, been approved for the current year only, subject to the report of an official committee which has proposed to be set up in order to investigate the question of values of scholarships in the various institutions and departments. Subject to probable changes in values which may be decided upon after the committee have been set up and have submitted their report, the additional provision that would be required in the budget for 1939-40 would be Rs. 2,670 *plus* Rs. 3,900—Rs. 3,840=Rs. 2,730, the ultimate additional cost being Rs. 17,280—Rs. 3,840=Rs. 13,440 per annum.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
38.—Medical.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hospital and dispensaries—Grant to hospitals and dispensaries.	18. Grant to the Goalundo Ghat charitable dispensary.	..	..	648	..	648	..

Remarks.—The Goalundo Ghat Charitable Dispensary has to accommodate patients suffering from infectious diseases when railway passengers from Eastern Bengal districts are intercepted by the Agent of the Steamer Companies. The dispensary cannot be held to be legitimately liable for the expenditure incurred on such patients, the number of which sometimes become considerable. The railway has completely repudiated responsibility for such patients.

The dispensary was getting a grant of Rs. 3,000 per annum from the Eastern Bengal Railway which was stopped in 1928 when the railway opened a dispensary of their own. The contribution realised for the Sub-Assistant Surgeon in charge of the dispensary was raised at the same time from Rs. 912 per annum to Rs. 1,548 which has since again been revised to Rs. 1,560. To relieve the dispensary which fulfils a most useful purpose and serves as an insurance against the infectious diseases for the Eastern Bengal districts, it has been decided to make a grant of the difference between Rs. 912 and the revised figure for contribution (Rs. 1,560) which would now stand at Rs. 648. The proposal was administratively approved in Government Order No. 1746-Medl., dated the 13th July 1939.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring		Total			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	
.	..	1,470	..	1,470	.	1,470	
..	..	5,100	.	5,100	..	5,100	
		6,570		6,570		6,570	See below.
	..	3,840		3,840		3,840	
	.	2,730		2,730		2,730	

Estimate of expenditure in 1939-40						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	648	..	648	..	648	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38.—Medical.							
Medical establishment—District Medical Establishment—Other contingencies—Grants to dispensaries for free supply of medicine to Government officers.	19. Revision of grants to dispensaries for free supply of medicines to Government servants.		..	2,893		2,893	

Remarks.—The fixed grants made to local bodies and dispensaries for free supply of medicines to Government servants proved inadequate for certain dispensaries, and it was, therefore, decided to fix the grant at a flat rate of annas 8 per Government servant per annum. This will afford some relief to some dispensaries whose grants are below the normal The revision has been administatively approved in Government Order No. 2094 Medl., dated the 21st August 1929.

The total grant as now revised and recalculated would amount to Rs. 2,893 per annum.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38.—Medical.							
Hospitals and dispensaries—Grants to hospitals and dispensaries	20. Grants to the Premananda Outdoor Leper Dispensaries.	..	..	3,000	..	3,000	

Remarks.—In view of the wide prevalance of leprosy in Calcutta, the Church Missionary Society opened two leper dispensaries, viz., one at Maniktalah and the other at Kalighat. The Society is doing very laudable work and now wants to expand its activities to entertain additional staff, etc., and to find a new centre in the Kidderpore area where the disease is very widely prevalent The recurring cost is estimated at Rs. 4,350 and the non-recurring cost of equipment of dispensaries is estimated at Rs. 2,000. A grant from Government was asked for Rs. 3,000 recurring and Rs. 2,000 non-recurring With the consent of Finance Department, administrative approval has been accorded to the proposal in Government Order No. 3189-Medl., dated the 5th August 1936. The superintendence of this work of the Church Missionary Society has recently been taken over by the Oxford Mission and the name of the institution has been altered to Premananda Outdoor Leper Dispensaries.

In view of the urgent needs for funds for these dispensaries, it has been decided to make a grant of Rs. 5,000 towards the cost of equipments and maintenance of the dispensaries during the year 1938-39 by suitable reappropriation. Provision should, therefore, be made for the recurring grant only in the next year's budget.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged.	Voted	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs	
..	..	2,893	..	2,893		2,893	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
oted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
..	..	3,000	..	3,000	..	3,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Grant to hospital and dispensaries.	21. Grant to the Association for Prevention of Blindness in Bengal for running one permanent Travelling Eye Dispensary.	15,000	..	..	..	15,000	..

Remarks.—The Association for Prevention of Blindness in Bengal is running two Travelling Eye Dispensaries which are doing excellent curative and preventive work in the rural areas and have attracted great popularity. One of these dispensaries is being maintained out of the grant of Rs. 35,000 from His Late Majesty's Silver Jubilee Fund in 1936 and the other is being run out of the uncertain and meagre resources of the Association with numerous activities in other fields of work. The grant from the Silver Jubilee Fund will be exhausted in another two years, and the financial resources of the Association are too insufficient to ensure the maintenance of a travelling dispensary, say, on a temporary basis from year to year if and as funds permit.

This Association received a capital grant of Rs. 6,000 in 1938-39 from the provision made under head "57—Miscellaneous—Donations for charitable purposes" towards the cost of maintenance of a Travelling Eye Dispensary. They have now applied to Government for recurring assistance to the extent of Rs. 7,000 per annum so that, in any case, one permanent Eye Dispensary could continue to run in the province. The scheme has, however, been approved for a period of 3 years with an ultimate expenditure of Rs. 5,000 × 3 = Rs. 15,000 on condition that the Association would maintain at least one permanent Travelling Eye Dispensary in the province.

Administrative approval has been accorded to the project in Government Order No. 4121-Medl., dated the 27th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Hospital and dispensaries—Grants to hospitals and dispensaries.	22. Grant to the Chittaranjan Seva Sadan	2,50,000	..	..	..	2,50,000	..

Remarks.—The Chittaranjan Seva Sadan is one of the foremost hospitals for women. Recently it has opened a children's hospital. The institution caters to the needs of suffering women and children not only in Calcutta, but in the whole province of Bengal. The institution has been a pioneer in many directions, particularly in training Indian girls for nursing. A scheme for development of the institution has been designed at an estimated cost of Rs. 3,89,000 towards which Rs. 3,25,000 has been asked for from Government; Rs. 64,000 having already been spent for acquisition of a plot of land. The entire capital expenditure of this institution amounting to more than Rs. 10 lakhs has been entirely subscribed by the public, and the recurring expenses are being met from donations and charities, a grant from the Calcutta Corporation and the fees from paying patients. In view of the fact that Government have not made any grant to this institution in the past and that the hospital has grown into a very useful institution, administrative approval has been accorded to a non-recurring grant of Rs. 2,50,000 in Government Order No. 19T.—Medl., dated the 24th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
5,000	..	..		5,000		5,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
oted.	Charged.	Voted.	Charged	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
2,50,000	..	..	..	2,50,000		2,50,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Hospitals and dispensaries— Grants to hospitals and dispensaries.	23. Grant to the Victoria Hospital, Darjeeling for Nursing..	..	..	7,127	..	7,127	

Remarks.—The Victoria Hospital at Darjeeling has at present a staff of 1 Matron and 7 Nurses which is quite inadequate for attending to the patients in the hospital.

The hospital has been rebuilt and has been reorganised, and it is proposed to build a European Ward in the hospital after Eden Sanitarium has been closed.

Quarters for the nurses have been constructed, and it has become urgently necessary to increase the staff of nurses and to open a centre for training of nurses in the hospital.

The cost incurred on the existing nurses amounts to Rs. 6,792 and the increased cost of the new scheme would amount to Rs. 13,919. The municipality incurs a disproportionately large expenditure on medical arrangements in the town, and it is not possible for it to meet the deficit involved in the scheme. In view of the special circumstances of Darjeeling, administrative approval to the proposal that Government should meet the deficit amounting to Rs. 7,127.* has been accorded in Government Order No. 4318 Medl., dated 17th November 1938.

Existing Staff of Nurses.

	Rs.
One Matron at Rs. 250 per month	3,000
One Nurse at Rs. 49 per month	588
One Nurse at Rs. 47 per month	564
One Nurse at Rs. 43 per month	516
One Nurse at Rs. 42 per month	504
One Nurse at Rs. 41 per month	492
Two Nurses at Rs. 40 per month each	960
Uniform allowance at Rs. 2 per nurse	168
	6,792

Proposed.

	Ultimate cost.	Immediate cost.
	Rs.	Rs.
One Matron at Rs. 200 per mor	2,400	1,600
One Sister Tutor at Rs. 160 per	1,920	1,280
Seven Staff Nurses at Rs. 40 —2/1—60 (average Rs. 57)	4,788	2,240
Twelve Probationers at Rs. 10—12—16—20 per month (average Rs. 15) .	2,160	960
Uniform allowance at Rs. 2	456	304
Diet charge at As. 3 pies 9 for 19 nurses	1,625	1,084
Hospital share of Provident Fund	570	380
Total ..	13,919	7,848
Deduct existing cost	6,792	4,528 for 8 months
Deficit ..	7,127*	3,320
Extra cost for 8 months of 1939-40	3,320	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
ted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	3,320	.	3,320		3,320	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
38—Medical.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C—Grants for medical purposes—C.—Grants-in-aid, contributions, donations, etc., for the training of pupil dais, etc. (Charged).	24. Training of two hill girls as nurses at the Chandraghona Baptist Mission Hospital in the Chittagong Hill Tracts for a period of three years.		(a) 1,296		..	..	

Remarks.—The necessity for skilled nursing for the Rangamati Sadar Hospital in the Chittagong Hill Tracts is be felt from a long time past. Serious cases, specially those undergoing major operations, require constant and careful att ance. His Excellency the Governor of Bengal (Sir John Anderson) in his inspection remarks, dated the 19th Novem 1935, also emphasized the necessity of skilled nursing in the Hospiral and recommended the employment of trained girls for the purpose. As, however, no suitable hill girls are available at present to act as nurses, it is proposed to train t hill girls as nurses at the Chandraghona Baptist Mission Hospital and to appoint them as permanent nurses correspond temporary nurses being withdrawn—of the Rangamati Sadar Hospital, after completion of their training.

The scheme was administratively approved in Government Order No. 877T.R., dated the 19th October 1938.

Details of cost.	Ultimate cost Rs.	Cost in 1939-40. Rs.
(1) Boarding charges at Rs. 12 per girl per mensem (Rs. 12×12×2×3).	864	192 (Rs. 12×2×8)
(2) Uniform charges at Rs. 20 per girl per mensem (Rs. 20×2×3).	120	27 (Rs. 40×⅔).
(3) Pocket allowance—		
1st year at Rs. 2-8 per girl per mensem, *i.e.*, Rs. 2-8×2×12).	60	40 (Rs. 2-8×2×8)
2nd year at Rs. 3-8 per girl per mensem, *i.e.*, Rs. 3-8×2×12.	84	
3rd year at Rs. 4-8 per girl per mensem, *i.e.*, Rs. 4-8×2×12.	108	
(4) Holiday allowance at Rs. 10 per girl per annum (Rs. 10×2×3).	60	13 (Rs. 20×⅔)
Total	(a) 1,296	(b) 272

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted	Charged.
1	2	3	4	5	6	7	8
38.—Medical.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—Hospital and Dispensaries—Mofassal Hospitals and Dispensaries (in Chittagong Hill Tracts)—Other Contingencies—Medical and surgical requisites.	25. Increased medical allotment for the different dispensaries in the Chittagong Hill Tracts.	..	..	..	3,932	..	3.

Remarks.—In view of the inadequacy of the stock of medicine in the different dispensaries in the Chittagong Hill Trac it is proposed to increase the normal grant for the purpose by Rs. 3,932 per annum.

The scheme is *imperatively urgent.*

Administrative approval accorded in Government Order No. 16333-E.A., dated the 16th August 1938.

Details.	Rs.
Purchase of quinine, etc.	1,932
Treatment of kala-azar	500
Treatment of Myong disease	1,000
Treatment of leprosy	500
	3,932

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	(b) 272	..	..	..	(b) 272	..	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
ted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
ts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	..	3,932	.	*3,932	..	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
Medical Establishment—Superintendence—Other Contingencies—Rent, Rates and Taxes.	26. Installation of a telephone in the office of the Surgeon-General.	20	..	192	..	212	..
Deduct—Charge on account of the existing extension in the Surgeon-General's room.	....	..	..	60	..	60	..
	Total ..	20	..	132	..	152	..

Remarks.—The existing arrangement approved by Government in 1934 whereby the Surgeon-General's telephone was shifted to the room of the Personal Assistant with an extension to his own has been found to be highly inconvenient. The Personal Assistant has to act as an operator which is quite unsatisfactory. A separate telephone for the Personal Assistant to the Surgeon-General as in the case of the Personal Assistant to other Heads of Departments is considered desirable and necessary. The proposal to instal one in the Personal Assistant's room has been administratively approved at a cost of Rs. 20 non-recurring and (Rs. 192—60) Rs. 132 recurring.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Medical.							
—Grants for Medical Purposes—C—Grants-in-aid, Contributions, Donations, etc. (In Chittagong Hill Tracts).	27. Annual grant-in-aid to the Leper Colony attached to the Chandraghona Baptist Mission Hospital in the Chittagong Hill Tracts.	..	..	..	4,800	..	4,800

Remarks.—The Leper Colony attached to the Chandraghona Baptist Mission Hospital in the Chittagong Hill Tracts is the only leper settlement in the district and the incidence of leprosy is steadily increasing. The institution has already proved its efficiency and is gaining greater popularity among the hill people everyday. His Excellency the Governor of Bengal (Sir John Anderson) in November 1935 referred to the excellent work done by the Leper Colony and recognised the necessity of financial assistance thereto. His Excellency himself was pleased to make a donation from his discretionary grant.

As the institution which has been rendering humanitarian service to the poor backward hill people for over a quarter of a century is running at a heavy deficit, and as the number of lepers is steadily increasing, it is proposed to keep it alive by making an annual grant to it on the capitation basis at the rates of Rs. 4 per adult leper and Rs. 2 per child leper per mensem, subject to a maximum grant of Rs. 4,800 in a year.

(Administratively approved in Government Order No. 23868-E. A., dated the 15th November 1936.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
oted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
20	..	192	..	212	..	212	*See* below.
..	..	60	..	60	..	60	
20	..	132	..	152	..	152	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks
Non-recurring.		Recurring.		Total.			
ted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
s.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	..	3,000	..	3,000	..	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
38—Medical.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mental Hospital—Grants to Mental Hospitals.	28. Purchase of a talkie cinema machine for the Ranchi Indian Mental Hospital.	4,125	..	..	..	4,125	..

Remarks.—The silent cinema machine which was installed in the Ranchi Indian Mental Hospital in 1933 cannot now be run as it is very difficult to obtain silent pictures in the market. The cinema is a great necessity in a modern mental hospital from the therapeutic point of view, and it has therefore been proposed to purchase a talkie machine at a cost of Rs. 5,500. Of this the Government of Bengal are liable for Rs. 4,125 only which represents three-fourths of the total cost. The scheme has been administratively approved in Government Order No. 4297Medl., dated the 14th November 1938.

Major budget head and sub-head under which the charge falls.						Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
38—Medical.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hospitals and Dispensaries—Mufassal Hospitals and Dispensaries (in Chittagong Hill Tracts).	29. Entertainment of two temporary nurses at the Rangamati Sadar Hospital in the Chittagong Hill Tracts.						
(i) Pay of establishment—Temporary establishment		..	968	..	..	..	
(ii) Allowances, honoraria, etc.—House-rent and other allowances.		..	88	..	..	..	
		..	1,056	..	..		1,0

Remarks.—In November 1935, His Excellency the Governor of Bengal (Sir John Anderson) emphasised the necessity of skilled nursing at the Rangamati Sadar Hospital in the Chittagong Hill Tracts, and recommended the employment of trained hill girls for the purposes. As no suitable hill girls are available immediately to act as nurses, it is necessary to train two hill girls at the Chandraghona Baptist Mission Hospital for a period of 3 years and to employ, temporarily, two non-hill girls as nurses at the Rangamati Sadar Hospital until the trained hill girls are available.

The scheme of training two hill girls as nurses has been included in the schedule of new schemes for 1939-40 for budget provision. One non-hill girl has been, temporarily, appointed as a nurse at the Rangamati Sadar Hospital during 1938-39, while another trained nurse acquainted with hill conditions and having some knowledge of hill language, is likely to be available, after March 1939. It is now proposed to retain the existing temporary post of nurse during 1939-40 and to provide for another temporary nurse during that year.

(Administratively approved in Government order No. 24321 E. A., dated the 19th November 1938).

Details of cost.

	Total cost.
	Rs.
(i) Pay of two nurses at Rs. 40 per mensem each (one for 12 months and another for 10 months)	880
(ii) Local allowance of two nurses at 20 per cent. of pay each (half of which will be classified as special pay and the other half as compensatory allowance)—	
Half special pay	88
Half compensatory allowance	88
	1,056

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,125	..	..	.	4,125		4,125	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	968	..	.	..	968		*See* below.
..	88	..	.	..	88	.	
..	1,056	..	..	..	1,056	..	

Major budget head and sub-head under which the charge falls.	Description of scheme	Estimate of additional expenditure					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Char
1	2	3	4	5	6	7	
38—Medical.		Rs.	Rs.	Rs.	Rs.	Rs.	R
Medical College and Schools—Other Medical Schools—	30. Revision of teaching arrangements in Government Medical Schools in Bengal.						
Pay of officers (Voted).	....	..	..	27,660	..	27,660	..
Allowances, etc.—House-rent and other allowances (Voted).	....	..	..	11,248	..	11,248	
Total ..	....	..	..	38,908*	..	38,908	

Remarks.—The present standard and arrangements for teaching in the four State Medical Schools at Burdwan, Mym singh, Jalpaiguri and Chittagong are in many ways very unsatisfactory, the principal defect in the existing arrangem being that various important but incompatible subjects are grouped together under one teacher—an impossible task f the point of view of efficient teaching. Moreover, teaching of basic and important subject has been left to Sub-Assist Surgeons who are not fitted either by education or training to do justice to them. The Bengal Council of Medical Re tration have not only adversely commented on the existing state of things, but have threatened disaffiliation of severa the schools with disaffiliation for this and other reasons.

The present scheme is intended to remove the outstanding defects in the existing teaching arrangements. The sche involves the creation of nine Assistant Surgeon Teachers and resultant withdrawal of four Teachers of the Bengal Med Service (Lower) .

The extra cost involved in the scheme is shown in detail in the statements attached.

Administrative approval accorded in Government order No. 4490 Medl., dated the 5th December 1938.

Estimate of expenditure in 1939-40.

Non-recurring.		Recurring.		Total.		Total demand for grant for 1939-40.	Remarks.
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.	..	9,600	..	9,600	.	9,600	*See* below.
..	..	5,867	..	5,867	..	5,867	
	..	15,467†	..	15,467	.	15,467	

Abstract of extra cost.

	Average cost per month.						Average cost per annum.				
	Existing.	Proposed.			Extra.		Extra.				
	Rs.	Rs.	a.	p	Rs.	a. p.	Rs.	a.	p.		Rs.
.) Burdwan Medical School‡	667	1,076	13	4	409	13 4	409	13	4	×12=	4,918
2) Jalpaiguri Medical School‡	1,833	2,645	13	4	812	13 4	812	13	4	×12=	9,754
3) Chittagong Medical School‡ .. .	1,525	2,534	13	4	1,009	13 4	1,009	13	4	×12=	12,118
4) Mymensingh Medical School‡ .	1,525	2,534	13	4	1,009	13 4	1,009	13	4	×12=	12,118
Total											38,908*

†Represents extra cost for 8 months on the basis of minimum pay and allowances.
‡Details in the statements enclosed.

DETAILS OF BURDWAN, JALPAIGURI, CHITTAGONG AND MYMENSINGH MEDICAL SCHOOLS.

Burdwan Medical School.

Existing.	Average cost.	Proposed.	Average cost.
	Rs.		Rs. a. p.
1. Sub-Assistant Surgeon Teacher of Physiology and Pathology—Pay (Rs. 60—5—200).	119	1(*a*) Assistant Surgeon Teacher of Physiology— Pay (Rs. 140—380) .. .. Non-practising allowance—(Rs. 60—75—110).	277 0 96 0
		(*b*) Assistant Surgeon Teacher of Pathology—Pay (Rs. 150—25/2—450).	308 0
2. Sub-Assistant Surgeon Teacher of Anatomy and Hygiene—Pay (Rs. 60—5—200).	119	2(*a*) Sub-Assistant Surgeon Teacher of Anatomy— Pay (Rs. 60—5—200) .. .. Non-practising allowance (Rs. 30—40—65).	119 0 45 0
		(*b*) Hygiene—Municipal Health Officer ..	20 13
3. Assistant Surgeon Teacher of Physics, Chemistry, etc.— Pay (Rs. 150—25/2—450) ..	308	3. Physics and Chemistry—Professor of the local Science College.	50 0
Teaching Allowance (Rs. 75—150) ..	121		
		4. Assistant Surgeon, Sadar Hospital and Teacher of Medical Jurisprudence. Teaching Allowance (Rs. 75—150).	121 0
		5. Honorary Physician for Materia Medica—Allowance	40 0
Total ..	667	Total ..	1,076 13

	Rs. a. p.	
Extra cost for Burdwan Medical School	1,076 13 4	
	667 0 0	
	409 13 4	per mensem.
	× 12	
	4,918 0 0	per annum.

Jalpaiguri Medical School.

Existing.	Average cost.	Proposed.	Average cost.
	Rs.		Rs. a. p.
1. Assistant Surgeon Teacher of Medicine and Materia Medica— Pay (Rs. 150—25/2.450)	308	1. (*a*) Assistant Surgeon Teacher of Medicine—Pay Rs. 150—25/2—450) ..	308 0 0
Teaching Allowance (Rs. 75—150) ..	121	Teaching Allowance (Rs. 75—150) ..	121 0 0
		(*b*) Materia Medica—Honorary Physician ..	40 0 0
2. Assistant Surgeon Teacher of Medical Jurisprudence and Hygiene— Pay (Rs. 150—25/2—450) ..	308	2. (*a*) Assistant Surgeon Teacher of Medical Jurisprudence, etc.— Pay (Rs. 140—380)	277 0 0
Teaching Allowance (Rs. 75—150) ..	121	Teaching Allowance (Rs. 60—75—110)	96 0 0
		(*b*) Hygiene—Municipal Health Officer ..	20 13 4
3. Assistant Surgeon Teacher of Surgery and Midwifery— Pay (Rs. 150—25/2—450) ..	308	3. (*a*) Assistant Surgeon Teacher of Surgery— Pay (Rs. 150—25/2—450) ..	308 0 0
Teaching Allowance (Rs. 75—150) ..	121	Teaching Allowance (Rs. 75—150) ..	121 0 0
		(*b*) Assistant Surgeon Teacher of Midwifery, etc.— Pay (Rs. 150—25/2—450) ..	308 0 0
		Teaching Allowance (Rs. 75—150) ..	121 0 0
4. Assistant Surgeon Teacher of Physics and Chemistry—Pay (Rs. 150—25/2—450)	308	4. Physics and Chemistry—Science Graduate.	80 0 0
5. Sub-Assistant Surgeon Teacher of Anatomy—Pay (Rs. 60—5—200).	119	5. Sub-Assistant Surgeon Teacher of Anatomy— Pay (Rs. 65—5—200)	119 0 0
		Non-practising allowance (Rs. 30—40—65).	45 0 0
6. Sub-Assistant Surgeon Teacher of Physiology and Pathology—Pay (Rs. 60—5—200).	119	6. (*a*) Assistant Surgeon Teacher of Physiology— Pay (Rs. 140—380) ..	277 0 0
		Non-practising allowance (Rs. 60—75—110) ..	96 0 0
		(*b*) Assistant Surgeon Teacher of Pathology—Pay (Rs. 150—25/2—450). —	308 0 0
Total ..	1,833	Total ..	2,645 13 4

	Rs. a. p.	
Extra cost for Jalpaiguri Medical School ..	2,645 13 4	
	1,833 0 0	
	812 13 4	per mensem.
	12	
	9,754 0 0	per annum.

Chittagong Medical School.

Existing.	Average cost.	Proposed.	Average cost.
	Rs.		Rs. a. p.
Assistant Surgeon Teacher of Medicine and Meteria Medica—		1. (*a*) Assistant Surgeon Teacher of Medicine—	
Pay (Rs. 150—25/2—450) ..	308	Pay (Rs. 150—25/2—450) ..	308 0 0
Teaching Allowance (Rs. 75—150)	121	Teaching Allowance (Rs. 75—150)	121 0 0
Assistant Surgeon Teacher of Surgery and Midwifery—		(*b*) Materia Medica—Honorary Physician ..	40 0 0
Pay (Rs. 150—25/2—450) ..	308	2. (*a*) Assistant Surgeon Teacher of Surgery—	
Teaching Allowance (Rs. 75—150)	121	Pay (Rs 150—25/2—450) ..	308 0 0
Assistant Surgeon Teacher of Medical Jurisprudence and Hygiene—		Teaching Allowance (Rs. 75—150)	121 0 0
Pay (Rs. 150—25/2—450) ..	308	(*b*) Assistant Surgeon Teacher of Midwifery .	
Teaching Allowance (Rs. 75—150)	121	Pay (Rs. 150—25/2—450) ..	308 0 0
Sub-Assistant Surgeon Teacher of Physiology and Pathology—		Teaching Allowance (Rs. 75—150)	121 0 0
Pay (Rs. 60—5—200) ..	119	3. (*a*) Assistant Surgeon Teacher of Medical Jurisprudence—	
Sub-Assistant Surgeon Teacher of Anatomy—Pay (Rs. 60—5—200).	119	Pay (Rs. 140—380) ..	277 0 0
		Teaching Allowance (Rs 60—75—110)	96 0 0
		(*b*) Hygiene—Municipal Health Officer	20 13 4
		4 (*a*) Assistant Surgeon Teacher of Physiology—	
		Pay (Rs 140—380) ..	277 0 0
		Non-practising allowance (Rs. 60—75—110)	96 0 0
		(*b*) Assistant Surgeon Teacher of Pathology Pay (Rs 140—380)	277 0 0
		5. Sub-Assistant Surgeon Teacher of Anatomy—	
		Pay (Rs. 60—5—200) .	119 0 0
		Non-practising allowance (Rs. 30—45—65).	45 0 0
Total .	1,525		2,534 13 4

Extra cost for Chittagong Medical School

Rs	a.	p.	
2,534	13	4	
1,525	0	0	
1,009	13	4	per mensem.
	12		
12,118	0	0	per annum.

Mymensingh Medical School.

Existing.	Average cost.	*Proposed*	Average cost.
	Rs		Rs a. p.
Assistant Surgeon Teacher of Medicine, and Materia Medica—		1. (*a*) Assistant Surgeon Teacher of Medicine—	
Pay (Rs. 150—25/2—450) ..	308	Pay (Rs 150—25/2—450)	308 0 0
Teaching Allowance (Rs. 75—150)	121	Teaching allowance (Rs 75—150)	121 0 0
Assistant Surgeon Teacher of Surgery and Midwifery—		(*b*) Materia Medica—Honorary Physician .	40 0 0
Pay (Rs. 150—25/2—450) ..	308	2. (*a*) Assistant Surgeon Teacher of Surgery	
Teaching Allowance (Rs. 75—150)	121	Pay (Rs 150—25/2—450) ..	308 0 0
Assistant Surgeon Teacher of Medical Jurisprudence and Hygiene—		Teaching Allowance (Rs. 75—150)	121 0 0
Pay (Rs. 150—25/2—450) ..	308	(*b*) Assistant Surgeon Teacher of Midwifery	
Teaching Allowance ..	121	Pay (Rs 150—25/2—450) .	308 0 0
Sub-Assistant Surgeon Teacher of Anatomy—Pay (Rs. 60—5—200).	119	Teaching Allowance (Rs 75—150)	121 0 0
Sub-Assistant Surgeon Teacher of Physiology and Pathology—Pay (Rs. 60—5—200).	119	3. (*a*) Teacher of Medical Jurisprudence—	
		Pay (Rs. 140—380) ..	277 0 0
		Teaching allowance (Rs. 60—75—110)	96 0 0
		(*b*) Hygiene Municipal Health Officer ..	20 13 4
		4 Sub-Assistant Surgeon Teacher of Anatomy—	
		Pay (Rs 60—5—200) ..	119 0 0
		Non-practising allowance (Rs. 30—40—65).	45 0 0
		5. (*a*) Assistant Surgeon Teacher of Physiology, etc —	
		Pay (Rs. 140—380) ..	277 0 0
		Non-practising allowance (Rs. 60—75—110).	96 0 0
		(*b*) Assistant Surgeon Teacher of Pathology —Pay (Rs. 140—380).	277 0 0
Total ..	1,525	Total ..	2,534 13 4

Extra cost for Mymensingh Medical School

Rs.	a.	p.	
2,534	13	4	
1,525	0	0	
1,009	13	4	per mensem.
	12		
12,118	0	0	per annum.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Char
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	R
38—Medical.							
Mental Hospital—Grants to Mental Hospitals.	31. Purchase of a Char-a-banc for the Ranchi Indian Mental Hospital.	3,851	..	..	..	3,851	

Remarks.—The Char-a-banc which was purchased for the use of the Ranchi Indian Mental Hospital in 1925 has become too old to be of any service now. It had been repaired several times, but it is now absolutely beyond repairs. It is therefore proposed to puchase a new char-a-banc at a cost of Rs. 5,135 of which the Government of Bengal's share would amount to Rs. 3,851. Administrative approval to the purchase of a new char-a-banc has been accorded in Government Order No. 4380Medl., dated the 28th November 1938.

The Finance Department have agreed to accept a late schedule for this scheme.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,851	..	..	..	3,851	..	3,851	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
38—Medical.		Rs.	Rs.	Rs.	Rs.	Rs.	
Grants for Medical Purposes—Grant to the Calcutta Hospital Nurses' Institution.	32. Additional grant to the Calcutta Hospital Nurses' Institution.	1,74,000	..	..	..	1,74,000	
	Total—38—Medical	5,16,676	2,352	88,507	8,732	6,05,183	1

Remarks.—The Calcutta Hospital Nurses' Institution supply nurses to the Medical College Hospital and the Presidency General Hospital in lieu of a lump grant. The arrangement is economical as Government will have to spend more if a different arrangement is made. The outside sources of revenue of the Institution is falling and the recurring grant of Rs. 1 lakh a year made to the Institution, falls short of actual requirements of the Institution and has had to be supplemented annually by additional grant. To place things on a satisfactory basis it was decided with the concurrence of the Finance Department to increase the normal grant by Rs. 70,000 less the amount of a recurring grant of Rs. 12,000 made to the Institution by the Calcutta Corporation with effect from 1937-38.

Rs. 58,000 (*plus* another sum of Rs. 11,000 for payment of deficit) was consequently provided for in the budget and paid to the Institution in 1937-38 in addition to the normal grant of Rs. 1 lakh. An additional grant of Rs. 58,000 has also been paid during the current year.

The arrangement regarding augmentation in the annual grant, it has been decided, should remain unaltered and be not liable to any revision or modification for at least five years and it is essential that funds for additional grants for at least the next 3 years should be provided in the budget estimate.

Details of cost.

	Rs.
Additional grant required	70,000
Deduct—Grant from Calcutta Corporation	12,000
	58,000 × 3 years
	= 1,74,000

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
58,000	..	..	..	58,000	..	58,000	See below.
3,90,676	1,328	39,322	6,932	4,29,998	8,260	4,29,998	

Major budget head and sub-head under which the charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Public Health and Local Self-Government (Medical) Department.**			
Original Works—Buildings (Major Works).	Improvement of Lytton Medical School, Mymensingh.	Mymensingh ..	Mymensingh ..	....

Remarks.—The Lytton Medical School building is in urgent need of expansion and improvement for the Bengal Council of Medical Registration has threatened to disaffiliate the school unless the improvements suggested by them are carried out. Detailed plans and estimates have not yet been drawn up but according to rough estimates the scheme involves an ultimate capital expenditure of Rs. 50,000 for additions and alterations to the buildings and its electrification and recurring expenditure of Rs. 700 per annum, viz., Rs. 500 for maintenance of the building which will be met from the normal repairs grant in the Civil Works budget when it will be necessary and Rs. 200 as additional cost in lighting the building by electricity which will be debited to Medical budget. The Communications and Works Department reported that in 1939-40 a sum of Rs. 15,000 only could be spent on this work. The scheme has not yet been administratively approved, but in view of the urgency of the scheme the Finance Department have agreed to accept a schedule for the purpose for 1939-40 subject to the conditions that the detailed plan and estimate for the scheme are properly drawn up and approved by the Communications and Works Department and the scheme administratively approved in consultation with the Finance Department before the schedules meeting.

Amount for which Administrative sanction has been given.	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
50,000	..	50,000	15,000	..	15,000	See below.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	59—Civil Works—Minor Works.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Medical.						
	Installation of electric lights and fans in Government buildings at certain stations as detailed below.	2,087	2,087	..	2,087	2,087	Both the works in have received the trative approval petent authorities.
	Berhampore.						
	Installation of electric lights and fans in the Civil Surgeon's residence. Rs. 1,297						
	Rajshahi.						
	Installation of electric lights and fans in the office of the Civil Surgeon. 790						
	Total Medical .. 2,087						

Schemes relating to Public Health.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment—Pay of Establishment.	1. Strengthening of staff in the office of the Director of Public Health, Bengal.	..	..	3,390	..	3,390	

(a) Ultimate expenditure.

2 Lower Division posts on Rs. 45—45—50—6/2—80—5/2—105.
Average = 76.

	Rs.
76 × 2 × 12 = ...	1,824
1 Typist on Rs. 45—5/2—70 Average = 67 67 × 12 = ...	804
1 Store Keeper on Rs. 40—4/2—68—3/2—80 Average = 63·5 63·5 × 12	762
	3,390

(b) Estimate of expenditure in 1939-40.

45 × 2 × 8 = ...	720
45 × 8 = ...	360
40 × 8 = ...	320
	1,400

Remarks.—There has been steady increase of work in the office of the Director of Public Health, Bengal, on account of inauguration of a number of new schemes, and the existing clerical staff is unable to keep pace with the increase of work. The efficiency of the department will greatly suffer and its normal work will be hampered to a great extent unless the staff is strengthened immediately. With the consent of the Finance Department administrative approval has been accorded in Government Order No. 60-T.—P.H., dated the 29th October 1938, to the creation of the following additional posts in the office of the Director of Public Health—

2 Lower Division posts on Rs. 45—45—50—6/2—80—5/2—105.
1 Typist on Rs. 45—5/2—70.
1 Store Keeper on Rs. 40—4/2—68—3/2—80.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment—Director of Public Health—Pay of Establishment—Clerks.	2. Creation of an additional post of a clerk in the scale of Rs. 35—35—40 2/2—60 in each of the three offices of the Assistant Directors of Public Health, Dacca, Burdwan and Rajshahi Circles.	..	..	1,692	..	1,692	

	Rs.
Average of the scale of pay (Rs. 35—35—40—2/2—60)	47
Ultimate cost (Rs. 47 × 12 × 3)	1,692
First year's cost (Rs. 35 × 8 × 3)	840

Remarks.—Each of the three offices of the Assistant Directors of Public Health of the Burdwan, Dacca and Rajshahi Circles is provided at present with one clerk only. The work of these offices has increased so much that it is not possible for one clerk to manage it any longer with due regard to efficiency, promptitude and punctuality. Often the work of the offices remains at a stand-still, if the single clerk happens to be absent from duty due to illness or other unavoidable reasons. Administrative approval to the scheme was conveyed in Government Order No. 2126P.H., dated the 18th June 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		1,400		1,400		1,400	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		840	..	840	..	840	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment—Director of Public Health—Pay of Establishment—Executive Staff.	3. Revision of the pay of the Medical Officer in charge of Kala-azar Centres at Bandel and Singur.	..	..	414	..	414	..

Remarks.—The post was made permanent on a fixed pay of Rs. 90 per mensem with effect from the 1st April 1936. It is proposed to bring the post on to a time-scale adopted for Sub-Assistant Surgeons in the Medical Department, viz., Rs. 60—75—5/2—80—10/2—140—5/2—155 per mensem.

Administrative approval was accorded in Government Order No. 5110P.H., dated the 18th December 1936.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment—Director of Public Health—Other Contingencies—Other Contingent Charges.	4. Purchase of a Remington Bengali Standard Typewriter in the office of the Director, Public Health, Bengal.	370	..	..	..	370	.

Remarks.—Writing of general articles and articles for radio talks and appeals and circulars by hand neatly and expeditiously in Bengali is a serious handicap at present experienced in the office of the Director of Public Health, Bengal. The result is that hardly any articles on health subjects or circulars and appeals are written in Bengali which is the principal language of the province. The Director of Public Health has to communicate with such local authorities as union boards, the executive of which bodies are not always literate in English. He has also to deal with individuals and members of societies, etc., who are not literate in English. It will be very attractive to communicate with them in Bengali typewritten letters. A Bengali typewriter will overcome the above difficulties, save time and increase the efficiency of the department. One of the typists of the office of the Director of Public Health will learn to use the machine. So no extra staff will be required to work the machine. It is, therefore, proposed to purchase a Remington Bengali Standard Typewriter at a cost of Rs. 370. Administrative approval of Government has been accorded in Government Order No. 3845P.H., dated the 24th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39.—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment—Director of Public Health—Other Contingencies—Medical and Surgical Requisites.	5. Purchase of a refrigerator for the Bengal Public Health Laboratory, Calcutta.	800	..	..	..	800	..

Remarks.—The method of sewage analysis at present followed in the Bengal Public Health Laboratory has been regarded as unsatisfactory, as this does not conform to the standards as accepted for the purity of effluents in England and America. It has therefore been considered advisable to give up the present method in favour of the standard methods followed in England and America. For the said purpose a refrigerator in which the temperature of a chamber will be maintained at 18° C is essential. It is therefore proposed to purchase such a refrigerator at a cost not exceeding Rs. 800.

Administrative approval to the purchase of the refrigerator has been given in Government Order No. 3934P.H., dated the 26th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	..	..	..			*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
370	..	..	..	370		370	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
800	..	..	..	800		800	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
38—Public Health		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges in England.							
Cost of Stores purchased in England.	6. Purchase of a Garyk high vacuum pump.	800	..	..	..	800	

Remarks.—In the Bengal Vaccine Laboratory, Maynard's apparatus is being used for tubing vaccine. It is proposed to abandon the Maynard's system and to adopt King's system which is up to date. The latter system is simpler than the former and will enable the laboratory to tube much larger quantities of vaccine at a short notice with less skilled labour It is, therefore, proposed to buy a Garyk high vaccum pump at a cost of £60 and to make provision for the purpose in the budget estimates for 1939-40. Administrative approval has been accorded in Government Order No. 3741P.H., dated the 13th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39.—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment—Bacteriological Laboratories (under the control of Director of Public Health)—Other Contingencies—Medical and Surgical Requisites.	7. Purchase of an analytical balance for the Bengal Public Health Laboratory.	365	..	..	..	365	

Remarks.—The work of the Public Health Laboratory has increased enormously and a fine analytical balance is required due to the increased work there. It is proposed to make a provision of Rs. 365 for the purpose in the budget for 1939-40. Administrative approval was accorded in Government Order No. 1800P.H., dated the 17th May 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
33—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment—Chief Engineer, Public Health Department—Allowances, Honoraria, etc.—House-rent and other allowances.	8. Town allowance to the accounts clerk of the office of the Chief Engineer, Public Health Department.	..	..	102	..	102	..

Remarks.—A town allowance at the rate of 10 per cent. on the pay has been granted to the unpassed accounts clerks of the Communications and Works Department serving in offices located in Calcutta, Howrah and Alipore, on the ground that their pay has been fixed on provincial basis, irrespective of the cost of living in these towns. As the pay of the officer in question was fixed on the provincial basis, it has been decided to grant the allowance to this officer with effect from April 1939. Administrative approval of Government was accorded to the proposal in Government Order No. 3911 P.H., dated the 7th October 1936.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	..	..	..	..	*See* below.
Rs. 800	..	..	..	Rs. 800		Rs. 800	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
365	.	..	..	365	.	365	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.	..	94	..	94	.	94	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39—Public Health.							
Public Health Establishment—Chief Engineer, Public Health Department—Contingencies.	9. Additional branch telephone in the office of the Chief Engineer, Public Health Department.	..	..	72	..	72	..

Remarks.— The Executive Engineer, Western Division, under the Chief Engineer, Public Health Department, has to receive telephone messages often in connection with the works in his division. To attend a call or send a message he has to go to the office telephone exchange in the record room which is at some distance from his office room, and this interferes with his work and causes him inconvenience. It is, therefore, proposed to instal a separate branch telephone in his office room at an annual rental of Rs. 72. Administrative approval was accorded in Government Order No. 3947P H., dated the 27th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38—Public Health.							
Grant for Public Health Purposes —Grant-in-aid towards Sewerage Schemes.	10. Scheme for the construction of a protective embankment in the Tollygunge Municipality.	75,000	..	..	..	75,000	..
Public Health Establishment—Chief Engineer, Public Health Department—Pay of Establishment—Temporary Establishment.	Temporary establishment for the supervision of the execution of the scheme.	3,883	..	..	..	3,883	..
Public Health Establishment—Chief Engineer, Public Health Department—Other Contingencies—Rents, Rates and Taxes.	Office for the accommodation of the temporary establishment.	220	..	..	..	220	..
		79,103				79,103	..

Remarks.—To prevent the recurrence of flood which has been taking place in certain inhabited areas of the Tollygunge Municipality, for several years, past, a scheme has been drawn up by the Commissioners of the Tollygunge Municipality to construct a protective embankment to isolate the flooded areas and then to dewater them by pumping. The scheme is estimated to cost Rs. 1,50,000 which is proposed to be met as follows :—

	Rs.
(*a*) Government grant	75,000
(*b*) Loan from Government	75,000

It is proposed to make provision for the Government grant and the loan from Government and temporary establishment required for the supervision of the execution of the scheme in the budget for 1939-40.

Administrative approval to the scheme has been accorded in Government Order No. 3999P.H., dated the 31st October 1938.

	Rs.
(*a*) One Assistant Engineer at Rs. 180 per month for 11 months	1,980
One supervisor at Rs. 100 per month for 11 months	1,100
One overseer at Rs. 60 per month for 11 months	660
One peon at Rs. 13 per month for 11 months	143
	3,883
(*b*) Rent at Rs. 20 per month for the office for 11 months	220

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	72	.	72		72	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
75,000	..	.	.	75,000		75,000	*See* below.
3,883	..	..	..	3,883		(*a*) 3,883	
220	..	..	..	220		(*b*) 220	
79,103	..	..	..	79,103		79,103	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39—Public Health.							
Grant for Public Health Purposes —Grant-in-aid towards water-works schemes.	11. Munshiganj water-works improvement scheme.	17,363	..	..	.	17,363	

Remarks.—In Government Order No. 4025P.H., dated the 4th November 1938, administrative approval was accorded to the sketch project for the improvement of Munshiganj water-works at an estimated cost of Rs. 52,090 to be financed as follows :—

	Rs.
(*a*) District board contribution	8,000
(*b*) Government grant	17,363
(*c*) Local contributions	26,727

The grant will be required for actual expenditure next year. It is, therefore, proposed to provide Rs. 17,363 in the budget for 1939-40. As the project will be carried out under the supervision of the District Engineer temporary establishment is not required.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39—Public Health.							
Grant for Public Health Purposes —Grant in-aid towards water-works schemes.	12. Dacca Water-works Improvement Scheme.	16,588	..	..	..	16,588	..
Public Health Establishment—Chief Engineer—Pay of Establishment—Temporary Establishment.	....	320*	..	..	..	320	..
	Total ..	16,908	..	..	..	16,908	

Remarks.—In Government Order No. 3920P.H., dated the 25th October 1938, administrative approval of Government was accorded to the sketch project for the improvement of Dacca water-works at an estimated cost of Rs. 49,765 to be financed as follows :—

	Rs.
(1) Government grant	16,588
(2) Municipal fund	33,177

The grant will be required for actual expenditure next year. It is, therefore, proposed to provide Rs. 16,588 in the budget for 1939-40.

It is also proposed to provide for the temporary establishment required by the Chief Engineer, Public Health Department, for supervision of the work.

*One temporary Overseer at Rs. 80 per mensem for four months—Rs. 320.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
17,363	..	..	..	17,363		17,363	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
16,588	..	..	..	15,688		16,588	*See* below.
320	..	..	..	320	..	320	
16,908	..	..	..	16,908		16,908	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant for Public Health Purposes —Grants-in-aid towards Sewerage Schemes.	13. Scheme for the improvement of the Tittaghur Khal.	36,933	..	..	..	36,933	..
Public Health Establishment— Chief Engineer — Pay of establishment—Temporary establishment.	Temporary establishment required for the supervision of the execution of the scheme.	3,196	..	..	..	3,196	..
Other contingencies —Rents, rates and taxes.	Office rent	180	..	..	..	180	..
	Total ..	40,309	..	..	..	40,309	..

Remarks—A scheme for the improvement of the Tittaghur Khal, which is proposed to be carried out by the Tittaghur and Barrackpore Municipalities, at an estimated cost of Rs. 1,10,800 is to be met as follows :—

	Rs.
(*a*) Government contribution	36,933
(*b*) Contribution from the Tittagurh Municipal Fund	16,933
(*c*) Contribution from McLeod and Co.	30,000
(*d*) Contribution from the Barrackpore Municipal Fund	12,934
(*e*) Contribution from Rice Mill Association	8,000
	1,10,800

It is proposed to make provision for the entire grant (Rs. 36,933), office rent and temporary establishment required for the supervision of the execution of the scheme in the budget for 1939-40.

Administrative approval has been accorded in Government Order No. 3820P.H., dated the 19th October 1938.

	Rs.
(*a*) 1 Assistant Engineer on Rs. 180 per mensem for 12 months	2,160
1 Sub-Overseer on Rs. 80 per mensem for 11 months	880
1 Peon on Rs. 13 per mensem for 12 months	156
	3,196
(*b*) Office rent at Rs. 15 per mensem for 12 months	180

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
36,933	..			36,933		36,933	*See* below.
3,196				3,196		(*a*) 3,196	
180	..		..	180		(*b*) 180	
40,309				40,309		40,309	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grants for Public Health Purposes —Grants-in-aid towards Sewerage Schemes.	14. Bagerhat Conservancy Scheme.	3,500	..	..	..	3,500	
Public Health Establishment—Chief Engineer—Pay of Establishment—Temporary Establishment.	Temporary establishment required for the supervision of the execution of the scheme.	(a) 572	..	..	..	572	
	Total ..	4,072	..	..	..	4,072	

Remarks.—The conservancy scheme of the Bagerhat Union Board is estimated to cost Rs. 10,500 (including cost of land) to be met as follows :—

	Rs.
(i) District Board grant	3,500
(ii) Union board construction	3,500
(iii) Government grant	3,500
	10,500

It is proposed to make provision for the Government grant (Rs. 3,500) and temporary establishment required for the supervision of the execution of the scheme in the budget for 1939-40.

Administrative approval to the scheme was accorded in Government Order No. 2381P.H., dated the 18th July 1938.

	Rs.
(a) 1 Supervisor on Rs. 130 per mensem for 4 months	520
1 Peon on Rs. 13 per mensem for 4 months	52
	572

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,500	..	..	.	3,500		3,500	*See* below.
572	..	..	..	572	.	572	
4,072	.	..	.	4,072		4,072	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39.—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant for Public Health Purposes—Grant-in-aid towards Sewerage Schemes.	15. Drainage Scheme of the Nabadwip Municipality.	41,667	..	..	..	41,667	
Public Health Establishment—Chief Engineer—Pay of Establishment—Temporary Establishment.	....	4,554 (*a*)	..	.	..	4,554	
Contingencies—Rents, Rates and taxes.	....	270 (*b*)	..	..	..	270	
	Total ..	46,491	..	..	..	46,491	..

Remarks.—Administrative approval of Government has been accorded in Government Order No. 3980P.H., dated the 29th October 1938, to a drainage scheme to be undertaken by the Nabadwip Municipality. The cost of the scheme is estimated at Rs. 1,25,000 to be financed as follows :—

	Rs.
(1) Grant from Government	41,667
(2) Loan from Government	83,333
	1,25,000

The work will be started next year, and it is proposed to provide for the grant and the temporary establishment required for the supervision of the execution of the scheme in the budget for the next year. The loan will not be required for expenditure during the year 1939-40.

Details.

	Rs.
(*a*) One Assistant Engineer on Rs. 180 per mensem for 18 months	3,240
One Overseer on Rs. 60 per mensem for 18 months	1,080
One Peon on Rs. 13 per mensem for 18 months	234
	4,554
(*b*) Office rent at Rs. 15 for 18 months	
(*c*) For five months	

Major budget head and sub-head under which the charge falls	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39.—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Expenses in connection with epidemic diseases in Chittagong Hill Tracts—Malaria and Kala-azar Survey Charges.	16. Increased provision for malaria and Kala-azar charges in the Chittagong Hill Tracts.	..	3,000	..	..	..	3,000

Remarks.—The incidence of malaria and kala-azar in the Chittagong Hill Tracts necessitates the carrying out of intensive anti-malaria and anti-kala-azar measures in the district during 1939-40. This will be in continuation of a similar scheme to be carried out during the current financial year. The scheme is imperatively urgent.

(Approved by the Finance Department on 13th October 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
41,667	..	..	..	41,667		41,667	*See* below
1,265 (c)	..	..	.	1,265		1,265	
75 (c)	..	..		75		75	
43,007	.	.		43,007		43,007	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted	Charged.	Voted.	Charged.	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
	3,000				3,000	3,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
30—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment—Director of Public Health.	17. Appointment of a Lady Superintendent and other staff for maternity and child welfare work in Bengal.						
(1) Pay of officers—Other gazetted officers.				(a)5,722	..	5,722	
(2) Pay of establishment.	....	..	..	(b)775	..	775	..
(3) Allowances and honoraria—							
(a) Travelling allowance.	....	..	..	1,500	..	1,500	..
(b) House-rent and other allowances.		(c)2,100	..	..	..	2,100	..
(4) Other contingencies—Other contingent charges.		..	..	(d)500	..	500	..
	Total ..	2,100	..	8,497	..	10,597	

Details of expenditure.

			Rs.
(a) Lady Superintendent Scale of pay, Rs. 250—25—300—20—700 (Provisional).			
Average of the scale	..	476·8	
Ultimate cost	476·8	× 12 =	5,722
(b) Clerk-Typist: Scale of pay Rs. 35—35—40—2/2—60			
Average of the scale	47·6		
Ultimate cost	47·6	× 12	571
Peon: Scale, Rs. 13—1/5—17 *plus* compensatory allowance Rs. 2 per mensem.			
Average 15 *plus* 2 = 17			
Ultimate cost 17 × 12 = 204			775
(c) Training allowance to Lady Suporintendent—			
During 1939-40 at Rs. 75 per mensem 75 × 8 = 600			
During 1940-41 at Rs. 125 per mensem 125 × 12 = 1,500 ..			2,100
(d) Stationery		400	
Other contingencies		100	500

Estimate of expenditure in 1939-40						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..			..			*See* below.
600	..			600		600	
	..			..			
600	..			600		600	

Remarks.—In the last year's schedule meeting the Cabinet of Ministers approved the proposal for entertainment of the following staff and expenditure for maternity and child welfare work for a period of five years

(1) One Lady Superintendent (a female medical graduate with D. P. H. qualification and special training in maternity and child welfare work)	Rs. 250—10—290
(2) One clerk-typist	Rs. 35 per mensem
(3) One peon	Rs. 13 per mensem *Plus* compensatory allowance of Rs. 2 per mensem
(4) Travelling allowance	Rs. 1,500 per annum
(5) Stationery	Rs. 400 per annum
(6) Contingencies	Rs. 100 per annum

2. Provision was accordingly made in the current year's budget, and the Public Service Commission was asked to submit the names of three candidates possessing the qualifications which were laid down as being essentially necessary, in consultation with the Director of Public Health. The Commission have reported that none of the candidates who have applied for the post possess the prescribed qualification and have expressed their doubt whether candidates with the required qualifications can be obtained for a temporary post on the terms offered. It is, therefore, now proposed—

(1) That a Lady Superintendent may be recruited at once on a contract basis for two years on a pay of Rs. 400 per mensem.

(2) That a Lady doctor, native of Bengal, may be selected and given a stipend of Rs. 75 per mensem for one year to enable her to obtain a Diploma in Maternity and Child Welfare from the All India Institute of Hygiene and then sent abroad to England or America for further training for one year in health work. The Director of Public Health expects that he will be able to secure for her a Rockefeller Foundation Scholarship for her training abroad. In case, however, a full scholarship cannot be obtained, a state scholarship of Rs. 125 per mensem is proposed. This lady, after being thus trained, is proposed to be employed permanently on a scale of Rs. 300—20—700, the Director of Public Health was asked to answer why this lady could not start on a pay of Rs. 250 instead of Rs. 300, and he has replied that Colonel Russel, Public Health Commissioner, and Dr. Orkney, Director of Maternity and Child Welfare Bureau, who were consulted by him, are definitely of opinion that Rs. 300 is the minimum on which a suitably qualified and trained woman is likely to take up the work.

3. Finance Department have agreed to the appointment of a Lady Superintendent on Rs. 400 per mensem till the end of the current year by utilising savings on the original grant. They have also agreed to the direct provision being made in the budget for 1939-40 subject to mention in Cabinet.

As regards the training and subsequent appointment of a Bengali lady on a permanent basis, they have advised that it may come up through the usual schedule. They are still of opinion that a lady trained up at Government cost should begin on Rs. 250 per mensem and that unless she enters into a contract to serve Government on the pay proposed, Government should not spend money to train her.

Administrative approval to the proposal has been conveyed in Government Order No. 4023P.H., dated the 4th November 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment—Director of Public Health.	18. Appointment of a Malaria Engineer and necessary subordinate staff.						
Pay of Officers—Other Gazetted Officers.		6,000	..	..	..	6,000	..
Pay of Establishment—Temporary Establishment.	....	(*a*) 2,772	..	..	..	2,772	..
Allowances, Honoraria, etc.—Travelling Allowance.	..	(*b*) 3,500	..	..	..	3,500	..
House-rent and Other Allowances.	..	(*c*) 48	..	..	..	48	..
Contract contingencies	..	(*d*) 1,038	..	..	..	1,038	..
Other Contingencies	..	(*e*) 1,000	..	..	..	1,000	..
	Total	14,358	..	..	..	14,358	..

Remarks.—The present policy of distribution of the anti-malaria grants has proved to be wasteful and ineffective. The Council of Ministers agreed in principle in their meeting held on 22nd November 1937 to the grant being made available for expenditure by local bodies on comprehensive anti-malaria schemes such as flushing schemes, irrigation schemes, anti-malarial measures, etc., approved by the Public Health Department. With a view to rendering assistance in the preparation, execution and supervision of engineering schemes, it has been decided, with the concurrence of the Finance Department, to appoint a Malaria Engineer with a subordinate staff (as detailed on next page) during the current year, cost being made from the above provision. The Malaria Engineer is expected to be appointed shortly. Comprehensive anti-malaria schemes have been received from 11 district boards, several of which are immature and not properly prepared. No appreciable progress has yet been possible in the matter for want of an engineer who can devote his whole time in scrutinising the schemes on the site. The necessity of the special staff for the year 1939-40 cannot therefore be too much exaggerated. The Finance Department have agreed to a schedule for the purpose being put in. Administrative approval to the scheme was accorded in Government Order No. 4002 P. H., dated the 31st October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,000	..	..		6,000		6,000	See below.
2,772	..	..		2,772		2,772	
3,500	..	..	..	3,500		3,500	
48	..			48		48	
1,038				1,038		1,038	
1,000				1,000		1,000	
14,358				14,358		14,358	

Details.

	Rs.
(*a*) One Overseer at Rs. 60 per month for one year	720
One Estimator at Rs. 60 per month for one year	720
One Draftsman at Rs. 50 per month for one year	600
One clerk at Rs. 35 per month for one year	420
Two peons at Rs. 13 per month each for one year	312
	2,772
(*b*) Travelling allowance of Malaria Engineer and Overseer (Rs. 3,000+Rs. 500)	3,500
(*c*) Compensatory allowance of 2 peons at Rs. 2 each per month	48
(*d*) Two Linesmen at Rs. 12 each per month	288
Furniture (non-recurring)	500
Stamp and stationery ..	250
	1,038
(*e*) Instruments and appliances	1,000

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Public Health Establishment—Pay of Officers.	19. Creation of a Rural water-supply subdivision under Chief Engineer, Public Health Department, Bengal.	1,800	..	..	.	1,800	
Pay of Establishment—Temporary Establishment.	.. ..	2,880	..	..	..	2,880	..
Allowances, honoraria, etc.	...	1,000	..	..	..	1,000	..
Contingencies ..	...	250	..	..	..	250	..
Works—Tools and Plants.	...	500	.	.	..	500	.
	Total ..	6,430	..	..	..	6,430	.

Staff.	Estimate for 12 months.
	Rs.
1 Assistant Engineer on Rs. 150 per mensem	1,800
3 Supervisors on Rs. 60 per mensem each	2,160
4 Peons on Rs. 15 per mensem each	720
Travelling allowances	1,000
Contingencies	250
Tools and plants	500
	6,430

Remarks.—In Government Order No. 264-T.P.H., dated the 20th October 1937, administrative approval was accorded to the establishment of a temporary rural water-supply subdivision under the Chief Engineer, Public Health Department, Bengal, (for a period of 11 months) during 1938-39 at an estimated cost of Rs. 6,040. It is necessary to continue the subdivision throughout the next year. It is, therefore, proposed to make the necessary provision in the next year's budget. The Finance Department have agreed to the provision being made through schedule.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
39—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenses in connection with epidemic diseases.	20. Kala-azar charges.	20,000	..	..	..	20,000	.

Remarks.—During 1926-27 and 1927-28 Government sanctioned a grant of Rs. 1,90,000 per annum for anti-kala-azar charges. This grant was reduced to Rs. 1,40,000 in 1928-29 and to only Rs. 50,000 in 1929-30. During the 3 years prior to 1937-38 the normal grant remained at Rs. 50,000 and an additional provision of Rs. 20,000 had to be sanctioned each year. With effect from 1937-38 the grant has been raised to Rs. 1 lakh for 3 years only. A provision of Rs. 80,000 only was made in the current year's budget through oversight and the provision has been augmented by Rs. 20,000 by reappropriation. This total amount of Rs. 1 lakh has been found to be inadequate as the charges for purchase of kala-azar specifics for the various centres of treatment as well as the cost involved in the anti-kala-azar scheme launched in the district of Darjeeling will have to be met from this provision. The incidence of kala-azar has markedly increased and has been steadily increasing. Administrative approval has, therefore, been accorded in Government Order No. 63-T.—P. H., dated the 31st October 1938, to an additional grant of Rs. 20,000 for the year 1939-40.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarl
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,800	..	..	..	1,800		1,800	*See* below.
2,880	..	..		2,880		2,880	
1,000	..	..		1,000		1,000	
250	..	..		250		250	
500	..	..		500		500	
6,430				6,430		6,430	

Estimate of expenditure in 1939 40						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs	
20,000	..	..		20,000		20,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenses in connection with Epidemic Diseases—Malaria Charges.	21. Ludlowii survey work in the vicinity of Calcutta.	23,000				23,000	

Remarks.—In Government Order No. 4021P. H., dated the 3rd November 1938, administrative approval has been accorded to a non-recurring provision of Rs. 23,000 for anti-ludlowii survey work in the vicinity of Calcutta on condition that before the provision is included in the budget for 1939-40 Government should be satisfied that adequate control measures are in fact being financed by the Calcutta Corporation and other local bodies concerned.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grants for Public Health Purposes —Other Schemes.	22. Grant to the Tuberculosis Association, Bengal.	10,000				10,000	

Remarks.—In 1933 Government sanctioned grants-in-aid to the Tuberculosis Association, Bengal, to the tune of Rs. 10,000 annually in the first instance, for three years. It was then renewed for a further period of two years Last year the Council of Ministers agreed to the renewal of the grant for the current year on the existing terms, pending the preparation of a comprehensive scheme for combating tuberculosis in the province. The scheme has not yet matured The Finance Department have agreed to the renewal of the grant (Rs. 10,000) for 1939-40 as an emergency subvention pending the formation of a plan of expenditure of the province's share of the King-Emperor's Anti-Tuberculosis Fund It is, therefore, proposed to make a provision for the grant in the next year's budget Administrative approval has been accorded in Government Order No. 3986P. H., dated the 31st October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
39—Public Health.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant for Public Health Purposes—Other Schemes.	23. Grant to the servants of Humanity Society, Calcutta.	..	..	2,500	..	2,500	..

Remarks.—Having regard to the systematic and useful work done by the Servants of Humanity Society established at 3, Suhrawardy Avenue, Calcutta, the Society was considered deserving of encouragement, and it was therefore proposed last year to make a recurring grant of Rs. 1,200 to the Society But at the instance of the Finance Department a non-recurring grant of Rs. 1,200 was included in the budget for 1938-39 and the question whether Government should give a recurring grant and, if so, what its amount should be and what conditions should be attached to it, was held over for further examination. (The grant for 1938-39 has been paid.)

The Society has since applied for a recurring grant of Rs. 2,500. After full consideration, it is proposed to make a recurring grant of Rs. 2,500 to the Society with effect from 1939-40. The Finance Department have agreed to the administrative approval being conveyed to a recurring grant of Rs. 2,500 subject to the conditions that the capital reserve of Rs. 5,000 is spent up for building purposes and purchase of apparatus, etc., before the grant of 1939-40 is drawn and that before payment is made in each year duly audited accounts of the Society will have to be submitted to Government for scrutiny.

Administrative approval to the proposed grant has been conveyed in Government Order No. 3972 P. H., dated the 29th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
23,000	..	..	.	23,000	..	23,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
10,000	..	..	..	10,000	..	10,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	2,500	..	2,500		2,500	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39—Public Health.							
Grant for Public Health Purposes —Other Schemes —Grant to the Tuberculosis Association, Bengal.	24. Grant-in-aid to the Tuberculosis Association of Bengal to enable it to pay the full annual rent of the Government land required for the establishment of an X'ray clinic at Adyganga Jheel near Kidderpur Bridge.	..	..	168	..	168	

Remarks.—The Tuberculosis Association, Bengal, applied for a lease of 12 cottahs of Crown land at the Adyganga Jheel. The Government in the Revenue Department have agreed to the grant to the Association of the lease of the land at the full economic rent of Rs. 288 per annum for a period of 50 years, renewable for a similar period, on a rent calculated under the rules for the time being in force. Out of the full rent of Rs. 288 the Association has agreed to pay Rs. 120 per year from its own funds, the balance, viz., Rs. 168, being met by an equivalent recurring Government grant. In view of the public importance of the institution, it is proposed to make a recurring grant of Rs. 168 to enable the Association to pay the balance of the full rent of Rs. 288. Administrative approval of Government has been accorded to the grant in Government Order No. 3911 P.H., dated the 25th October 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39—Public Health.							
Expenses in connection with epidemic diseases—Malaria charges.	25. Additional quinine grant.	2,60,000	..	..	..	2,60,000	..
	Total—39 Public Health.	5,42,469	3,000	16,835	..	5,59,304	3,600

Remarks.—In view of the growing magnitude of the problem of malaria and the demand for quinine being very large an additional non-recurring grant of Rs. 2,60,000 over and above the normal grant of Rs. 1,40,000 was provided for in the current year's budget for free distribution of quinine. There is no doubt that in relation to the number of persons suffering from malaria the quantity of quinine available for free distribution even with the above grants is inadequate to meet the existing needs. In order to give at least, an appreciable relief to the malaria-stricken masses far from coping with the problem of quininisation fully this Department proposed for the next year an additional non-recurring grant of Rs. 3,60,000 over and above the normal grant. The Finance Department have however agreed to the repetition of the current year's non-recurring grant, viz., Rs. 2,60,000.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	168	..	168	..	168	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,60,000	..	..	..	2,60,000	..	2,60,000	*See* below.
5,37,485	..	5,074	..	5,42,559	..	5,42,559	

Schemes relating to Constitution and Elections.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	50—Civil Works—Minor Works.						
	Home (Constitution and Elections) Department.						
1	Additional grant for minor works in the Bengal Legislative Building, Calcutta.	16,000	16,000	..	16,000	16,000	Several minor works in the Legisla Building are pending. As there i minor works grant for this purp it is proposed to make a l provision in the budget for 193 for a grant of Rs. 16,000 to meet cost of following projects :—

Description of scheme.	Estima cost.
	Rs.
(1) Schemes administratively approved :—	
(a) Installation of electrically illuminated "Ayes" and "Noes" signs in the Chamber	2,0
(b) Additions and alterations to His Excellency the Governor's box in the Chamber ..	2,8
(c) Installation of Admiralty type water-tight plugs on the roof of the building for the purpose of illumination	6
(2) Schemes under examination :—	
(a) Provision for wrought iron gates in certain stair-cases of the building	4
(b) Construction of steel racks for the Legislative Library ..	5,8
(c) Construction of a pay counter in the building	4
(3) For schemes likely to come ..	4,1
Total	16,0

(Approved by the Finance Departme on 30th August 1938.)

Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
	Cost of ultimate expenditure.	Voted.	Charged.	Total.		
50—Civil Works—Minor Works.	Rs.	Rs.	Rs.	Rs.	Rs.	
Home (Constitution and Elections) Department.						
Proposal for the installation of two filtered water taps in the compound of the Bengal Legislative Buildings.	335	..	..	335	335	*See* below.

Remarks.—The proposal was administratively approved in Home (Constitution and Elections) Department letter No. 5949 A.R., d the 9th December 1938.

Ministry of Agriculture and Veterinary

Schemes relating to the Agriculture Department:

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
D—Experimental Farms (for Chittagong Hill Tracts)—Pay of establishment (Charged).	1. Entertainment of a clerk for the Rangamati Farm under the District Agricultural Officer, Chittagong Hill Tracts, on Rs. 35—35—40—4/2—68—3/2—80 per mensem (average Rs. 56-4 per mensem.)	..	..	..	677	..	677

Remarks.—The Agricultural Farm at Rangamati in the Chittagong Hill Tracts is not in any way less important than those in the plains districts for which entertainment of clerks has already been sanctioned. Apart from the heavy work on general correspondence and accounts, the farm has to maintain a large number of registers. The District Agricultural Officer is therefore much handicapped for want of a clerk. For clerical duties he has had to call for the assistance of one of the demonstrators under him to the neglect of other agricultural work. It is therefore essentially and urgently necessary to appoint a clerk for the Rangamati Farm.

The scheme was administratively approved in Government Order No. 22575-E. A., dated the 31st October 1938.

* Cost for 8 months only.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Subordinate and expert staff—Contingencies—Other contingent charges.	2. Purchase of one Winkel Zeiss Polarimeter for use in the Chemical Section of the Agriculture Department.	1,124	..	..	..	1,124	

Remarks.—In connection with the introduction of the new and promising varieties of sugar-cane in the districts extra work on sugarcane is being carried out in the Chemical Section of the Agriculture Department. It is, therefore, proposed to purchase one Winkel Zeiss Polarimeter for use in that section.

Administrative approval has been accorded in Government Order No. 4131, dated the 27th June 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			280		280*		*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,124	..	..	..	1,124		1,124	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Agricultural—Education	3. Appointment of a clerk for the Secondary Agricultural School, Dacca.						
Pay of establishment.							
One clerk in the scale of pay of Rs. 35—35—40.—4/2—68—3/2—80. (Average 56·4).	....	..	..	677	..	677	

Remarks.—With a view to cope with the increased clerical work in the Secondary Agricultural School, Dacca, a temporary clerk was appointed in the year 1929. Owing to financial stringency, however, the post was abolished in 1931. The clerical work of the school, which has not decreased to any degree since the post of clerk was abolished, has so long been managed by the assistant teachers to the detriment to their legitimate duties. The appointment of a clerk is, therefore, considered essential for quick and efficient disposal of work and for relieving the teachers of their clerical duties.

Administratively approved in Government Order No. 5516, dated the 15th August 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
D—Experimental farms—Allowances, honoraria, etc.—House-rent and other allowances.	4. Grant of hill allowance to the clerk and the store-keeper employed in the Demonstration and Experimental Farm at Kalimpong in the district of Darjeeling.						
	Hill allowance of the clerk on Rs. 56 in the scale of Rs. 35—35—40—2—68—3·2—80 (average 56) at 25 per cent. of the pay.	..	..	168	..	168	..
	Hill allowance of the store-keeper on Rs. 36 in the scale of Rs. 25—25—30—2·2—50 (average 37) at 25 per cent of the pay.	..	..	111	..	111	..
	Total ..	..	..	279	..	279	..

*For 11 months.

Remarks.—In consideration of the expensiveness of Kalimpong, the necessity for the grant of a hill allowance at 25 per cent. of their pay to the clerk and the store-keeper of the Kalimpong Farm was admitted by Government immediately after the transfer of the control of the farm to Government in 1928-29. Although administrative approval was accorded to the proposal in Government Order No. 1200T.R., dated the 11th October 1930, effect could not be given to it owing to financial stringency. It is accordingly proposed to give effect to the scheme from the 1st April 1939.

Revised administrative approval accorded in Government Order No. 5406, dated the 11th August 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	280	..	280	..	280	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	*154	..	154	..	154	*See* below.
..	..	*99	..	99	..	99	
..	..	253	..	253	..	253	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Grants-in-aid, contribution, etc.	5. Grants-in-aid to the Zoological Garden for construction of new residential quarters for the Superintendent of the Garden.	19,000	..	..	..	19,000	..

Remarks.—The present building in which the Superintendent of the Garden resides has been in existence since the Garden was started, and in view of its present insanitary and dilapidated condition, the construction of new quarters has become urgently necessary. The proposed grant-in-aid of Rs. 19,000 will be given in the shape of a capital grant to the Honorary Committee of Management of the Garden who will construct the building after having the plan and estimate formally approved by Government.

Administratively approved in Government Order No. 4099, dated the 21st August 1930.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Superintendence.	6. Proposal for the appointment of ten additional demonstrators.						
Pay of establishment —Technical Staff.							
Pay of 10 demonstrators on Rs. 25—30—2/2—50 each. (Average 37.)	....	..		4,440	..	4,440	..
Allowances, honoraria, etc.—House-rent and other allowances.							
Allowance at Rs. 5 each per month for 10 demonstrators.	....	..		600	..	600	..
Other contingencies —Other contingent charges.							
Contingencies at Rs. 2 each per mensem for Rs. 10 demonstrators.	....	..		240	..	240	..
		..	..	5,280	..	5,280	..

Remarks.—The present policy of Government in the matter of recruitment of demonstrators is that the number of these officers should be increased until there is one for each thana. At present the number of demonstrators barely covers one per subdivision and is quite inadequate for the needs of the province. With the increase of improved varieties of crops and seeds, etc., as a result of research, the necessity for more demonstrators is becoming more and more urgent. There are also a great demand in most of the districts for the type of work which these demonstrators can do besides numerous enquries for assistance which at present it is not possible to answer.

It is accordingly proposed to appoint 10 demonstrators during the year 1939-40 at a total initial and ultimate cost of Rs. 2,560 and Rs. 5,280 respectively.

Administratively approved in Government Order No. 3831, dated the 25th May 1939.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
19,000	..	..		19,000		19,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged	Voted.	Charged		
9	10	11	12	13	14	15	16
..	..	2,000		2,000			*See* below
..	..	400		400			
..	..	160		160			
..	..	2,560	..	2,560		2,560	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence.	7. Proposal for the appointment of a District Agricultural Officer in the Subordinate Agricultural Service, Class I, for the district of Bogra	..	..	..	..	..	..
Pay of Establishment.							
Technical staff ..	One District Agricultural Officer in the scale of Rs. 125 —5/2 —130—10/2 —150—15/2—180 —10/2 —250. (Average 184)	..	..	2,208	.	2,208	.
Servants ..	One peon in the scale of Rs. 13— 1/5—17. (Average 15)	..	..	180	.	180	
Allowances, honoraria, etc							
Travelling allowances.	...	..	..	1,000	..	1,000	
Other contingencies.							
Other contingent charges.	...	..	..	60	.	60	.
	Total ..	..	..	3,448	..	3,448	..

Remarks.—After the reduction of five District Agricultural Officers as a measure of retrenchment in 1933, one District Agricultural Officer was placed in charge of the district of Bogra. Subsequently this officer had to be transferred to Jessore on account of urgent necessity, and an officer of the Subordinate Agricultural Service, Class II, was placed in charge of this district. Experience has shown that this arrangement is not satisfactory and cannot be continued any longer without detriment to work. It is accordingly proposed to appoint a District Agricultural Officer for Bogra at a total initial and ultimate annual cost of Rs. 1,744 and Rs. 3,448 respectively.

Administratively approved in Government Order No 4939, dated the 25th July 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	..	..	..	..	
	..	1,000		1,000			See below
	..	104		104			
	..	600		600			
	..	40		40			
	..	1,744		1,744	..	1,744	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subordinate and expert staff.	8. Scheme for the appointment of extra staff under the Economic Botanist, Bengal, for the investigation of plant diseases.						
Pay of establishment—Technical staff.							
Pay of one Entomological Assistant in Subordinate Agricultural Service, Class I (research), (Rs. 140—5/2—145—10/2—175—5/2—180—10/2—250).		..	..	2,304	..	2,304	..
Pay of one Mycological Assistant in Subordinate Agricultural Service, Class I (research), (Rs. 140—5/2—145—10/2—175—5/2—180—10/2—250).		..	..	2,304	..	2,304	
Servants.							
Two peons (Rs. 13—1/5—17).			..	360	..	360	
Allowances, honoraria, etc.							
Travelling allowance		..	..	1,500	..	1,500	
Contingencies		..	..	200		200	
		..	..	6,668		6,668	

Remarks.—The present staff under the Economic Botanist, Bengal, for the investigation of plant diseases consists of one Entomological and one Mycological Assistant. There is a constant demand from the general public for these officers in connection with insect and fungus pest. A very large number of crops are being affected annually with a very large number of diseases. Further, many of these diseases are spread over a wide area. Thus, a rough estimate of the total of borer attack on sugarcane shows that not less than 4% per cent. of the crop is affected annually. There is much disease also amongst the rice crop and also in recent years amongst the pan *borojes*, which requires special attention. It is obvious that with such a heavy demand for the services of these officers, they have very little time to undertake the other important part of their work, i.e., the testing out of experimental work and various methods of control. Further, it is regrettable that they are not able to meet all the demands for their services.

It is, therefore, proposed to add one extra Entomological Assistant and one extra Mycological Assistant to the staff of the Economic Botanist, Bengal.

Administratively approved in Government Order No. 5745 dated the 14th August 1937.

Estimate of expenditure in 1939 40						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged.	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
	..	1,120	..	1,120		1,120	See he
	..	1,120		1,120		1,120	
		208		208		208	
	..	800	..	800		800	
	..	134		134		134	
	..	3,382		3,382		3,382	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.	9. Appointment of an Assistant Botanist under the Economic Botanist, Bengal.						
Subordinate and expert staff—Pay of establishment—Technical staff.	One Assistant in the scale of Rs. 140—5/2—145—10/2—175—5/2—180—10/2—200.	..	..	2,204	..	2,204	
Servants	One peon in the scale of Rs. 13—1/5—17.	..	..	180	..	180	..
Allowances, honoraria, etc.—Travelling allowance.	Travelling allowance	..	..	600	..	600	
Contingencies—Other contingent charges.	....	..	..	100	..	100	
	Total ..	..	..	3,084	..	3,084	

Remarks.—Some work on deep water paddy was undertaken in the past by the 2nd Economic Botanist, but little progress was done owing to lack of staff. As the 1st Economic Botanist deals with rices, and some of his rices have possibilities as medium and deep water paddy, all work in connection with medium and deep water paddy has now been placed under him. The demand for these types of paddies is considerably increasing. The existing staff under the Economic Botanist is barely sufficient for the work which he is conducting of comprising a large number of *aus* and *aman* paddies required for the various districts. It is, therefore, proposed to give the 1st Economic Botanist an additional assistant whose work would solely be confined to these medium and deep water paddies.

Administratively approved in Government Order No. 5774, dated the 16th August 1938.

Details of cost.

Subordinate and expert staff.	Ultimate cost.		Cost for 1939-40 (for 8 months only).	
	Non-recurring.	Recurring.	Non-recurring.	Recurring.
	Rs.	Rs.	Rs.	Rs.
Pay of establishment—				
Technical staff—				
One Assistant in the scale of Rs. 140—5/2—145—10/2—175—5/2—180—10/2—200	..	2,204	..	1,120
Servants—				
One peon in the scale of Rs. 13—1/5—17	..	180	..	104
Allowances, honoraria, etc.—Travelling allowance—				
Travelling allowance	..	600	..	400
Contingencies—Other contingent charges	..	100	..	66
	..	3,084	..	1,690

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	
..	.	1,120		1,120		1,120	*See* below.
..	.	104		104		104	
..	..	400	..	400		400	
..	..	66	.	66	..	66	
..	..	1,690	..	1,690	.	1,690	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Experimental farms —Other contingencies Purchase of cattle.	10. Purchase of 32 Hariana cows from the Punjab for the Cattle Breeding Section of the Dacca Farm.	5,120	..	..	..	5,120	

Remarks.—With the opening of the Dairy Section of the Agricultural Institute, Dacca, the quantity of milk which will be required for the efficient training of the students at dairying will be much in excess of what is at present supplied by the existing herd. The first meeting of the Animal Husbandry Board held in May last also decided that the "Sindi" herd at the Cattle Breeding Section, Dacca Farm, should be restricted to the Hariana breed. For the above reasons strengthening of the herd at the Cattle Breeding Section has been considered to be essential. It, is, therefore, proposed to purchase 32 Hariana cows from the Punjab for the Cattle Breeding Section at a total cost of Rs. 5,120.

Administratively approved in Government Order No. 5286, dated the 8th August 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.	11. Proposal for the appointment of a Physical Assistant under the Agricultural Chemist, Bengal.						
Subordinate and expert staff—Pay of establishment —Technical staff.	One Physical Assistant in the scale of Rs. 140—5/2—145—10/2—175—5/2—180—10/2—250.	..	..	2,304	..	2,304	
Allowances, honoraria, etc.—Travelling allowance.	Travelling allowance	..	..	500	..	500	..
Contingencies—Other contingent charges.	Purchase of chemicals and apparatus.	500	..	..	..	500	..
	Contingencies ..	..	..	100	..	100	..
	Total ..	500	..	2,904	..	3,404	..

Remarks.—In the year 1928 the scheme for the appointment of a Physical Assistant under the Agricultural Chemist, Bengal, was administratively approved, but effect could not be given for want of funds. There is a Physical Assistant under the Agricultural Chemist, Bengal, financed by the Imperial Council of Agricultural Research. The nature of his work is of general importance to this province, and he is not able to undertake any specific problem relating to this province only. It is, therefore, proposed to appoint a Physical Assistant under the Agricultural Chemist, Bengal, at a total initial cost of Rs. 2,020 and an ultimate cost of Rs. 3,404 in connection with the reclamation of saline soil, physical evaluation of river silt in the improvement of arable land, and changes brought about by irrigation water so far as this province is concerned.

Administrative approval has been accorded in Government Order No. 4130, dated the 27th June 1938.

Details of cost.	Ultimate cost.		Cost for 8 months during 1939-40.	
	Non-recurring.	Recurring.	Non-recurring.	Recurring.
	Rs.	Rs.	Rs.	Rs.
Pay of establishment—Technical staff—				
Pay of the Physical Assistant in the scale of Rs. 140—5/2—145—10/2—175—5/2—180—10/2—250	..	2,304	..	1,120
Allowances, honoraria, etc.—Travelling allowance—				
Travelling allowance	..	500	..	334
Contingencies—Other contingencies—				
Purchase of chemicals and apparatus	500	..	500	..
Contingencies	..	100	..	66
	500	2,904	500	1,520

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,120	..	..	..	5,120	..	5,120	See below.

Estimate of expenditure in 1938-39.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	1,120	..	1,120	..	1,120	See below.
..	..	334	..	334	..	334	
500	..	..	..	500	..	500	
..	..	66	..	66	..	66	
500	..	1,520	..	2,020	..	2,020	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Experimental Farms.	12. Conversion of the post of Fieldman-Demonstrator at the Kalimpong Farm in Darjeeling into a permanent one.						
Pay of establishment.							
One Fieldman-Demonstrator in the scale of pay of Rs. 25—30—2-2—40 (efficiency bar)—50 (average pay of Rs. 37 per mensem).	....	..	..	444	..	444	
Allowances, honoraria, etc.							
(1) Hill allowance of the Demonstrator at 25 per cent of pay.		..	..	111	..	111	
(2) House allowance (in lieu of free quarters) at Rs. 5 per mensem.		..	..	60	..	60	
		..	..	615	..	615	
Deduct—Amount on account of the existing temporary hand.		..	..	..	..	..	
Net total ..	....	..	..	615	..	615	

Remarks.—In the year 1929 administrative approval was accorded to the creation of a permanent post of Fieldman-Demonstrator for the Kalimpong Farm, but it could not be given effect to for want of funds. Since that time sanction to the entertainment of a Fieldman-Demonstrator on a temporary basis is being given from year to year. The fact that the post has been in existence for ten years on a temporary basis, sufficiently proves the necessity for its permanent retention. It is impossible for the Superintendent of the Farm to manage the work efficiently without a Demonstrator, specially in view of the fact that there remains no other responsible officer in the farm to look after the work during the absence of the Superintendent on tour to the mofussil.

Administratively approved in Government Order No. 6454, dated the 17th September 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	300	..	300	..	300	*See* below.
	..	75		75	.	75	
	.	60		60	..	60	
	..	435	..	435	.	435	
	..	435	.	435	..	435	
..	..	..	..	..		..	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Superintendence—Pay of establishment—Clerks.	13. Proposal for the appointment of two additional clerks for each of the offices of the three Deputy Directors of Agriculture, Northern, Eastern and Western Circles.						
Six clerks in the scale of Rs. 40—40—5-2—75—3-2—90 (average 69).	....	..	..	4,968	..	4,968	..

Remarks.—The existing staff of the offices of the Deptuy Director of Agriculture consisting of five men, viz., one Accountant, one Head Clerk, and three clerks, is inadequate to cope with the increased work in these offices. The average number of issues and receipts of these offices of the last three years indicate that it is necessary to sanction at least two extra clerks for each of these offices It is accordingly proposed to appoint six extra clerks for the offices of the three Deputy Directors of the Eastern, Western and Northern Circles in the scale of pay of Rs. 40—40—45—5-2—75—3-2- 90.

Administratively approved in Government Order No. 935—T.A.,I., dated the 15th October 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	1,920	..	1,920	..	1,920	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Agricultural Experiments and Research.	14. Scheme for the cultivation of long staple cotton in Bengal.						
Pay of establishment—Temporary establishment.	....	7,500	..	..	..	7,500	..
Allowances, honoraria, etc.—House rent and other allowances.	....	1,500	..	..	..	1,500	..
Contingencies—Other contingent charges.	....	6,520	..	..	..	6,520	..
	Total ..	15,520	..	..	..	15,520	..

Remarks.—In view of great demand for long staple cotton in Bengal, the Director of Agriculture, Bengal, has drawn up an experimental scheme for the cultivation of that kind of cotton in certain high land areas in Bengal at six centres, viz., in the district of Chittagong, North Sadar subdivision, Dacca, Naogaon subdivision of Rajshahi, Bankura, Midnapore and Murshidabad at a total estimated cost of Rs. 18,925 or Rs. 19,000 in round figure to be spread over 5 years. The areas selected will have 50 bighas each under cotton and under one Demonstrator. The Bengal Millowners' Association have agreed to contribute about half the cost of the scheme and are prepared to purchase all cotton grown on areas under the scheme at a market price with a minimum of Rs. 25 per maund. The scheme has been given effect to with effect from the 1st May 1938, the charge for the current year being met by reappropriation. The charge for the remaining years is estimated at Rs. 15,520, and it is proposed to provide for the cost of the next year in the budget for 1939-40. The contribution of the Millowners' Association will be credited as receipts.

Administratively approved in Government Order No. 168T.—A. 1. dated the 11th May 1938.

Details of cost.

	Ultimate cost.	Cost during 1939-40.
	Rs.	Rs.
Temporary establishment.		
Pay of six demonstrators at Rs. 25 each per month for 50 months	7,500	1,800
Allowances, honoraria, etc.		
House allowance of six demonstrators at Rs. 5 each per month	1,500	360
Contingencies—Other contingent charges.		
Office expenses and miscellaneous at Rs. 5 each per month	1,500	360
Cotton seed including incidental charges at Rs. 100 per annum	400	100
Collection of kapas, weighing, etc. at Rs. 150 per annum	600	150
Bonemeal at Rs. 525 per annum	2,100	525
Prizes at Rs. 30 per centre per annum	720	180
Compensation to the cultivators for failure of crop at Rs. 300 per annum ..	1,200	300
	15,520	3,775

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,800	..	..	..	1,800	..	1,800	*See* below.
360	..	..	..	360	..	360	
1,615	..	..	..	1,615		1,615	
3,775	..	..	..	3,775	..	3,775	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Agricultural Experiments and Research.	15. Scheme for multiplication of fodder seeds.						
Contingencies— Other contingent charges.	....	9,900	..	..	..	9,900	..

Remarks.—There is no agency outside the department which can supply fodder seeds to the cultivator. The areas available at the different Government farms are exceedingly small, and the amount of seed available particularly for fodder crops is far from sufficient for the needs of the province. Through the farms chiefly, the Department has been able to supply a very large amount of Napier grass, but it is necessary also to add to this, particularly in places where Napier grass cannot be grown. Paddy straw has been found to be insufficient even for a maintenance ration unless accompanied by some green fodder, either fresh cut or in the form of silage. It is, therefore, considered essential that something should be done to meet the demand for fodder. An arrangement has been made with the Manager, Pinjrapole, Calcutta, to grow 550 maunds of cowpea, maize and Joar seeds for supply to the department. In addition to this, Kalimpong Farm will be able to supply about 100 maunds of maize seeds. These seeds will be issued free to suitable cultivators. The scheme will be in operation for 3 years at a cost of Rs. 3,300 per annum.

Administratively approved in Government Order No. 6509, dated the 21st September 1938.

Details of cost.

	Rs.
250 maunds groit cowpea at Rs. 5 per maund	1,250
100 maunds maize at Rs. 4 per maund	400
200 maunds joar seeds at Rs. 3 per maund	600
Railway freight, packing, etc., at Rs. 1-8 per maund	825
Railway freight, handling, etc., for 100 maunds of Kalimpong seeds at Rs. 2 per maund ..	200
	3,275
or per year ..	3,300
Total for 3 years ..	9,900

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total			
Voted	Charged.	Voted.	Charged.	Voted	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,300	..	..	..	3,300		3,300	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
F (*a*)—Agricultural Experiment and Research.	16. Continuance of the hide grading stations at Tangra and Garden Reach during 1939-40						
Pay of establishment —Temporary establishment.							
One Grader at Rs. 125 per mensem		1,500				1,500	
Two Assistant Graders at Rs. 50 each per mensem.		1,200				1,200	
One Sub-Grader at Rs. 30 per mensem.		360				360	
One Recorder at Rs. 40 per mensem.		480				480	
Two Sealers at Rs. 15 each per mensem		360				360	
Two Balancemen at Rs 15 each per mensem.		360				360	
Ten coolies at Rs. 12 each per mensem.		1,440				1,440	
Contingencies.							
Contingencies at Rs. 12-8 per mensem.		150				150	
Grants-in-aid, contribution, etc.							
Premiums to be paid to the Players at Rs. 125 per mensem.		1,500				1,500	
	Total	7,350				7,350	

Remarks.—The internal trade in India in all agricultural produce is done in bulk and not according to any standard grades. Purchases from the producer are made at a flat rate and then the commodity is graded and shipped under grade names, and thus manipulation only gives a decent margin of profit. Realising that if the trading was done under standard grades right from the producer, he would get better value for better quality goods, the Government of India made an Act known as the Agricultural Produce (Grading and Marketing) Act, 1937. As Calcutta is the most important port of India for exporting hide, the Imperial Council of Agricultural Research sanctioned the establishment of two hide grading stations at Tangra and Garden Reach as an experimental measure for one year only and decided that the work should be taken up by the Provincial Government after the expiry of the experimental period. If the stations are not continued, the value of the work done so far would be lost and whenever started again it would take a year to bring it to the stage at which it was reached. The experimental period of one year sanctioned by the Imperial Council of Agricultural Research expired in August 1938, and sanction was accordingly accorded to the continuance of the stations during the current year. As the work will not be finished during 1938-39, it is proposed to continue the stations during 1939-40 at a total cost of Rs. 7,350.

Administratively approved in Government Order No. 6678, dated the 27th September 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,500				1,500		1,500	See below
1,200				1,200		1,200	
360				360		360	
480				480		480	
360				360		360	
360				360		360	
1,440				1,440		1,440	
150				150		150	
1,500				1,500		1,500	
7,350				7,350		7,350	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction.	17. Increase in the office establishment of the Director of Agriculture, Bengal.						
Pay of establishment—Clerks.							
(1) One Upper Division Assistant in the scale of pay of Rs. 110—12-2—170-5-2-175 (average Rs. 157 per mensem).	....	..	..	1,884	..	1,884	..
(2) Three Lower Division Assistants in the scale of pay of Rs. 45-45-50-6-2-80—5-2-105 (average Rs 77 per mensem).		..	..	2,772	..	2,772	
(3) Three typists in the scale of pay of Rs. 45—5-2—70 (average Rs. 61 per mensem).		..	..	2,304	..	2,304	
		..	..	6,960	..	6,960	

Remarks.—The necessity for strengthening the clerical establishment of Director of Agriculture's office was recognised as far back as 1928 and administrative approval was accorded to the creation of eight posts. Owing to financial stringency however, funds could not be provided for the purpose. The shortage of staff has all along been complained of by Director of Agriculture who has had to force the office to regular overtime during these years to cope with the work. The staff requirements were accordingly reviewed by Mr. Chapman who recommended the creation of seven additional posts. To relieve the overworked staff and to cope with the increased work arising out of the operation of many new schemes in recent years, sanction was accorded to the creation of these seven posts temporarily from 1st July 1938. It is now proposed to create these posts permanently and make necessary provision for the same in the next year's budget.

(Administratively approved in Government Order No. 951-T.A.I., dated the 15th October 1938.)

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Experimental Farms.	18. Permanent retention of the demonstration and seed farm at Charbadna in the district of Bakarganj.						
Technical staff ..	One demonstrator at Rs. 25—30-2-2—50 per mensem.		..	444	..	444	..
Servants	One darwan at Rs 13--1/5—17 per mensem.			180		180	..
Allowances, honoraria etc.—House rent and other allowances.	House allowance to the Demonstrator at Rs. 5 per mensem		..	60		60	..
				684		684	

Remarks. The scheme for the establishment of the demonstration and seed farm at Charbadna in the district of Bakarganj for the multiplication of improved races of *aman* paddy was first sanctioned on a temporary basis in July 1928. The posts were originally sanctioned by Director of Agriculture from July and May 1927, respectively, up to 29th February 1928. The scheme for the permanent establishment of the farm was administratively approved in September 1928. The joint meeting however decided that the farm should be run on a temporary basis and that the building should be constructed. Subsequently with the concurrence of the Government as a whole administrative approval was accorded to the construction of a godown and office and chowkidar's shed. In view of the necessity of the continuous supply by the farm of the pure seed to the cultivator who cannot retain the purity of their seed for a long time it is proposed to place the farm on a permanent basis.

Administratively approved in Government order No. 3991, dated the 20th June 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Experimental Farms—Other contingencies.	19. Purchase of twelve typewriting machines for the offices of the twelve agricultural farms.						
Other contingent charges.							
Twelve typewriting machines at Rs. 385 each.	....	4,620			..	4,620	..
	Total ..	4,620	..	..	..	4,620	

Remarks.—To cope with the increased clerical work in the district agricultural farms, appointment of twelve clerks for the agricultural farms at Berhampore, Rangpur, Mymensingh, Tipperah, Faridpur, Suri, Dinajpur, Bogra, Bankra, Jalpaiguri, Malda and Krishnagar, has been sanctioned from July 1938. As it is impossible for a mere clerk to carry on the correspondence work in manuscript, clerk-typists have been appointed in the farm offices for quick and efficient discharge of work. It is therefore considered essential that each of these farm offices should be provided with a typewriting machine and necessary provision made in the next year's budget for the purpose.

(Administratively approved in Government Order No. 1012-T.A.I., dated the 18th October 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	
							See below
..	..						

Details of cost

	Ultimate.
Pay of establishment	Rs
One demonstrator at Rs 25–30 2-2–50	144
One darwan at Rs. 13 1-5 17	180
Allowances, honoraria, etc.	
House allowance of the Demonstrator at Rs. 5 per mensem	60
Total	684

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,620	..	..	..	4,620		4,620	*See* below.
4,620	..	..	..	4,620	..	4,620	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Agricultural Experiments and Research.	20. Scheme for the appointment of a Special Officer and a peon under him in connection with the eradication of water-hyacinth in the Munshiganj Subdivision in Dacca.						
Pay of establishment—Temporary establishment.	.. .	1,656	..	..	..	1,656	
Allowances, honoraria, etc.—Travelling and other Allowances.	....	600	..	..	..	600	
	Total ..	2,256	..	..	..	2,256	

Remarks.—This scheme which aims at the reclamation from water-hyacinth of a portion of Arial Bil covering an area of nearly 120 sq. miles in the Munshiganj Subdivision in Dacca, was first launched in the year 1936. Since then it is being continued temporarily and a provision of Rs. 2,256 has been made in the current year's budget for the purpose. It is now proposed to continue the scheme during the next year also and to make provision for the same in the next year's budget.

The Finance Department have agreed to accept the schedule on the understanding that the whole matter be thoroughly reviewed before the Schedules meeting, as they question the wisdom of continuing expenditure which might appropriately be shouldered (now that the scheme's usefulness has been demonstrated) by the people of the locality.

Administratively approved in Government order No. 1062-T.A.I., dated the 25th October 1938.

Details of cost.

	Rs.
1. Pay of Special Officer at Rs. 125 per mensem for 12 months	1,500
2. Pay of the peon at Rs. 13 per mensem for 12 months	156
	1,656
3. Travelling allowance of Special Officer and his peon at Rs. 50 per mensem for 12 months	600
Total	2,256

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
oted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,656	..	..	..	1,656	..	1,656	*See* below.
600	..	..	..	600	..	600	
2,256	..	..	..	2,256	..	2,256	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Subordinate and Expert staff.	21. Employment of additional staff for animal husbandry work.						
Pay of establishment—Technical staff.	....	..	..	16,440	.	16,440	.
Servants ..	....	.	.	900	..	900	
Allowances, honoraria—Travelling allowance.	.. .	..	.	4,900	..	4,900	.
Contingencies—Other contingent charges.	...		..	1,215	..	1,215	..
	Total ..	..	..	23,455	..	23,455	..

Remarks.—The scheme for the improvement of cattle in this province has received further impetus from the Government of India's 2nd grant for rural reconstruction allotted to districts with which it has been possible to employ Assistant Live-stock officers and to supply stud bulls in many new districts, but most of these districts have not sufficient money in their grants for appointment of Live-stock Officers who are very essential for the proper supervision of the work of the Assistant Live Stock Officers. Twenty additional stockmen over the existing 20 are necessary for districts in which the cattle improvement scheme has been extended particularly for proper care of young progeny and to help in the maintenance of proper registers which are kept in the vernacular. It is accordingly proposed to provide for pay of 5 Live-Stock Officers, their peons and 20 stockmen with necessary charges for travelling allowance and contingencies in the next year's budget.

(Administratively approved in Government Order No. 6530, dated 21st September 1938.)

Details of cost.

	Ultimate cost.	Cost during 1939-40.
	Rs.	Rs.
Pay of establishment—Technical staff—		
Five Live-Stock officers on Rs. 110—20-2—150—15-2—180—10-2—200 each	10,920	4,400
Twenty stockmen at Rs. 15—1—30 each per mensem	5,520	2,400
Servants-		
Five peons for Live-stock officers at Rs. 13—1-5—17 each per mensem .	900	520
Allowances, honoraria—Travelling allowance—		
Travelling allowance of 5 Live-stock officers and peon at Rs. 500 for each officer with peon per annum	2,500	1,667
Travelling allowance of 20 stockmen at Rs. 10 each per mensem ..	2,400	1,600
Contingencies—Other contingent charges—		
Office rent of 5 Live-stock officers at Rs. 10 each per mensem ..	600	400
Office expenses of live-stock officers at Rs. 75 each per annum ..	375	250
Contingencies of 20 stockmen at Re. 1 each per month	240	160
Total ..	23,455	11,397

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
ɔted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	6,800	..	6,800	..	6,800	*See* below.
.	..	520	..	520	..	520	
.	..	3,267	..	3,267	..	3,267	
.	..	810	..	810		810	
..	..	11,397	..	11,397	..	11,397	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Agricultural Education.	22. Replacement of the two existing Assistant Teachers of the Dacca Agricultural School in the Subordinate Agricultural Service, Class II, by two officers of Subordinate Agricultural Service, Class I.						
Pay of Establishment.	....	..	..	2,832*	..	2,832	..

Remarks.—The officers in Class II of the Subordinate Agricultural Service who are at present acting as masters in the Agricultural School, Dacca, have not the requisite knowledge and ability to train the students of that school. The qualifications of applicants for admission have very considerably improved in recent years but this improvement is not nearly so marked in the cases of students who have passed through the school. It is obvious, therefore, that the teaching leaves much to be desired and it is accordingly proposed that the present two Assistant Teachers should be replaced by experienced officers in the Subordinate Agricultural Service, Class I grade and provision made in the next year's budget for the purpose.

(Administratively approved in Government Order No. 1020-T. A. I., dated the 18th October 1938.)

**Details of cost.*

	Ultimate Expenditure recurring.	during 1939-40 recurring.
	Rs.	Rs.
Pay of two Subordinate Agricultural Service, Class I officers on Rs. 125—250 (average 184)	4,416	3,000
Pay of two peons on Rs. 13—17 (average 15)	360	312
	4,776	3,312
Deduct—		
Pay of two existing Subordinate Agricultural Service, Class II officers on Rs. 50—115 (average 81)	1,944	1,200
Total ..	2,832	2,112

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
oted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	2,112	..	2,112	..	2,112	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Agricultural Experiments and Research.	23. Scheme for the establishment of a Statistical Section under the Agriculture Department.						
Pay of establishment.							
1. One Statistical Assistant in the scale of pay of Rs. 140—5-2—145—10-2—175—5-2—180—10-2—250 (average pay Rs. 192 per mensem).	....	..	..	2,304	..	2,304	
2. One computor in the scale of pay of Rs. 50—6-2—80—5-2—115 (average pay Rs. 81 per mensem).	....	..	..	972	..	972	
Contingencies—Other contingent charges.	....	..	..	200	..	200	
	Total ..	..	..	3,476	..	3,476	..

Remarks.—The need for a Statistical Section of the Agriculture Department was first emphasised in the report of the Royal Commission on Agriculture but although the recommendation was accepted in principle, the matter was dropped on financial grounds. The matter was however reopened in 1935 and Government decided to take the assistance of Professor Mahalanobis and his statistical staff in connection with statistical studies on agricultural research and to make an annual grant in return. The arrangement with Professor Mahalanobis which is still continuing was considered temporary pending the establishment of a Statistical Section recommended by the Royal Commission. The present proposal is in effect one for carrying out the old recommendation of the Royal Commission. The necessity for statistical examination of field experimental work can never be denied and as such the establishment of a permanent Statistical Section is obvious and urgent both from administrative and research points of view. The annual grant to Professor Mahalanobis will be reduced from Rs. 2,000 to Rs. 1,000 and continued for one year only after the inception of the scheme.

(Administratively approved in Government Order No. 6228, dated the 10th September 1938.).

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40.—Agriculture.							
Grants-in-aid, Contributions, etc.	24. Lump provision for Jute Census.	50,000	...	..	..	50,000	..

Remarks.—Experiments in random sampling survey as a method of making a census of jute have been carried on this year, but the mathematical examination of the experiments in the Statistical Laboratory is not yet complete. Hence next year's detailed scheme cannot yet be decided on, but, in view of the importance of improving the Jute forecast, it is thought inevitable that the experiments should continue next year. This year's experiments are promising. It is accordingly proposed to make a lump provision of Rs. 50,000 for the purpose in the next year's budget pending examination of the details of the scheme. The Indian Central Jute Committee is also agreeable to contribute Rs. 50,000.

Finance Department has agreed to accept this schedule on the understanding that administrative approval to the detailed scheme is obtained, if possible, before the Schedules meeting.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
oted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	1,120	..	1,120		1,120	*See* below.
	..	400	..	400	..	400	
	..	133	.	133	..	133	
	..	1,653	..	1,653		1,653	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
50,000	..	..	..	50,000		50,000	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Agricultural Demonstration and Propaganda including Public Exhibition and Fairs—Jute Restriction Propaganda.	25. Jute Restriction Propaganda.	50,000	..	..	..	50,000	..

Remarks.—With a view to improving the price of jute, propaganda for voluntary restriction of jute cultivation has been carried on for some years past. Pending introduction of measures for compulsory restriction of jute which is engaging the attention of Government, it is considered essential to continue the scheme during the next year. On the basis of current year's allotment, it is proposed to provide Rs. 50,000 for this work in the next year's budget.

The Finance Department have agreed to accept the schedule on the understanding that administrative approval to a detailed scheme is obtained, if possible, before the Schedules Meeting.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Subordinate and Expert Staff—Pay of Establishment—Temporary Establishment.	26. Entertainment of additional clerical staff for the office of the Live-Stock Expert, Bengal.	1,536	..	..	..	1,536	..

Remarks.—At present the clerical staff of the Live-Stock Experts office consists of 1 permanent clerk and 1 temporary clerk. The number of live-stock officers and assistant live-stock officers appointed in 1935 and 1936 under the Live-Stock Expert was 5 and 10 respectively for 10 districts only. Since then the number has increased to 9 and 23 respectively with the extension of the cattle improvement schemes to 10 additional districts. Twenty stockmen have also been appointed during the current financial year. It is expected that 4 more districts will take part in the scheme shortly. Owing to the gradual expansion of the activities of the live-stock section, the work of the office of the Live-Stock Expert is steadily increasing, it is not possible for the existing clerical staff to cope with the increased work. It is accordingly proposed to appoint an additional temporary staff of 1 Head Clerk-Accountant, 1 Lower Division Clerk and 1 Record-Supplier for the office of the Live-Stock Expert for a period of one year from the next year.

(Administratively approved in Government Order No. 10117, dated the 17th November 1938.)

Details of cost.

	Ultimate cost.		Cost for 1939-40 (8 months).	
	Non-recurring.	Recurring.	Non-recurring.	Recurring.
	Rs.	Rs.	Rs.	Rs.
One Head Clerk-Accountant on Rs. 75 per month ..	900	..	600	..
One Lower Division Clerk on Rs. 40 per month ..	480	..	320	..
One Record-Supplier on Rs. 13 per month ..	156	..	104	..
Total ..	1,536	..	1,024	..

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
50,000	..	..	..	50,000		50,000	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,024	..	..	..	1,024		1,024	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural Engineering—Pay of establishment—Technical staff.	27. Proposal for the appointment of an additional draftsman and a tracer for the Engineering Section of the Dacca Agricultural Farm.						
	One additional draftsman in the scale of Rs. 50—10-2—110—5-2—145. (Average Rs. 105.)	..	..	1,260	..	1,260	..
	One tracer in the scale of Rs. 40—4/2—80. (Average Rs. 62.)	..	..	744	..	744	..
		..	..	2,004	..	2,004	..

Remarks.—Owing to increased activities of the Engineering Section of the Dacca Agricultural Farm, it is not possible for the present draftsman to cope with his own work. Besides, he has to carry out the work of a tracer as well as a draftsman. He has to work on Sundays and other holidays and late at night. It is, therefore, proposed to appoint an additional draftsman and a tracer for the Engineering Section of the farm.

Administratively approved in Government Order No. 9622, dated the 26th October 1938.

Details of cost.

	Ultimate cost.		Cost of 1939-40 (for 8 months).	
	Non-recurring.	Recurring.	Non-recurring.	Recurring.
	Rs.	Rs.	Rs.	Rs.
40—Agriculture.				
Agricultural Engineering—Pay of establishment—Technical staff.				
One additional draftsman in the scale of Rs. 50—10/2—110 5/2—145. (Average Rs. 105)		1,260	..	400
One tracer in the scale of Rs. 40—4/2—80. (Average Rs. 62)		744	..	320
	..	2,004	..	720

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	400	..	400		400	See be
..	..	320	..	320	..	320	
..	..	720	..	720	..	720	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charge
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	R
Agricultural experiment and research.	28. Scheme for the establishment of 5 poultry multiplication centres.						
Pay of establishment—Temporary establishment.	....	19,800	..	..	..	19,800	
Contingencies—Other contingent charges.	....	65,455	..	..	..	65,455	
	Total	85,255	..		..	85,255	

Remarks.—At the present moment better fowls mean a considerable gain to the raiyots in this province. By replacing 10 Deshi fowls a cultivator can increase his annual income by at least Rs. 20 or more at really no additional cost. In developing the improved poultry centres which have now been established in eight districts, grants for improvement of stock are made by a number of District Boards by which means eggs and cockerels are purchased for the cultivators, but the supply falls far short of the demand.

As the Poultry Section at Dacca Farm cannot supply the demand nor is it possible to obtain the number of cockerels required from other sources, it is proposed to establish in the next year five poultry multiplication centres—one in each division—to supply the districts with young cockerels, pullets and eggs. The main idea for the establishment of five poultry multiplication centres is that from these multiplication centres each district will be able to establish something in the nature of poultry-breeding association such as has been recently formed with success in the Sadar subdivision of Rajshahi and in Hooghly. It is proposed that for the first three years all birds considered suitable for breeding and also all eggs considered suitable for hatching should be distributed, free of charge, to cultivators, and after that period a small charge might be made. It is hoped that the producers who are mainly cultivators will be able to augment their income at no additional cost. It is proposed to start the centres as an experimental measure for 3 years for the present.

(Administratively approved in Government Order No. 1115T.—A.I., dated the 31st October 1938.)

Details of cost.	Ultimate cost.		Cost for 1939-40 (8 months).	
	Non-recurring.	Recurring.	Non-recurring.	Recurring.
	Rs.	Rs.	Rs.	Rs.
Pay of establishment—Temporary establishment.				
Five Live-stock officers at Rs. 110 each per month for 5 centres, viz., 1 each per centre	19,800	..	4,400	..
Contingencies—Other contingent charges.				
Cost of land at Rs. 900 per centre for 5 centres ..	4,500	..	4,500	..
Laying out at Rs. 300 per centre	1,500	..	1,500	..
Fencing at Rs. 1,579 per centre	7,895	..	7,895	..
Labourers' quarters at Rs. 750 per centre	3,750	..	3,750	..
Incubator and brooder room, godown and office at Rs. 2,568 per centre	12,840	..	12,840	..
Leanto sheds at Rs. 248 per centre	1,240	..	1,240	..
Appliances at Rs. 1,150 per centre	5,750	..	5,750	..
Stocks at Rs. 400 per centre	2,000	..	2,000	..
Three labourers at Rs. 12 each per month per centre for 5 centres, ...	6,480	..	1,440	..
Feed for poultry at Rs. 1,000 per annum per centre for 5 centres	15,000	..	3,333	..
Petty construction and repairs at Rs. 100 per centre per annum	1,500	..	333	..
Miscellaneous contingencies at Rs. 200 per annum per centre	3,000	..	667	..
	85,255	..	49,648	

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,400	..	..	..	4,400		4,400	*See* below.
45,248	..			45,248		45,248	
49,648	..	..		49,648		49,648	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charg
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	
Agricultural experiments and research.	29. Scheme for the establishment of a marketing staff in Bengal.						
Pay of officers—Special pay of the Senior Marketing Officer at Rs. 100 per mensem.	....	1,200	..	..	..	1,200	..
Pay of establishment—Temporary establishment.	....	*12,972	..	..	..	12,972	..
Allowances, honoraria, etc.	....	†5,603	..	..	..	5,603	..
Contingencies—Other contingent charges.	....	‡1,440	..	..	..	1,440	..
	Total ..	21,215	..	..	..	21,215	

Remarks.—The scheme for the improvement of marketing in India, which was started in this province in the year 1935 for a period of five years with the help of a grant from the Imperial Council of Agricultural Research, will terminate on 31st December 1939. The necessity of such a scheme has long been recognised and in order to derive full benefits of the Council's scheme, now in operation, it is necessary to continue the scheme on a permanent basis from the provincial revenues. Pending examination of the results obtained so far from the Imperial Council's scheme and the action proposed to be taken by other Provincial Governments in the matter on the expiry of the Council's grant, it is proposed to continue the scheme on a temporary basis from the provincial revenues for one year from January 1940, and to provide funds for the same in the budgets for 1939-40 and 1940-41.

The pay of the Senior Marketing Officer has not been included in the schedule, as he belongs to permanent staff, and no addition to the cadre has been made on account of his transfer.

Administratively approved in Government Order No. 1107T.—A.I., dated the 31st October 1938.

Details of expenditure.	Ultimate.	Two months during 1939-40.
	Rs.	Rs.
Special pay of Senior Marketing Officer at Rs. 100 per mensem ..	1,200	200
(1) Four Assistant Marketing Officers at Rs. 135 per mensem in the scale of Rs. 125—5/2—135	6,480	1,080
(2) Special pay of 4 Assistant Marketing Officers at Rs. 50 each per mensem	2,400	400
(3) One Head Clerk at Rs. 85 per mensem in the scale of Rs. 75—5/2—85 ..	1,020	170
(4) One Clerk at Rs. 48 per mensem in the scale of Rs. 50—4/2—48 ..	576	96
(5) Two clerks at Rs. 40 each per mensem	960	160
(6) Two compilers at Rs. 25 each per mensem	600	100
(7) Six peons at Rs. 13 each per mensem	936	156
	*12,972	*2,162
Travelling allowance	5,000	833
Conveyance allowance of the Senior Marketing Officer at Rs. 25 per mensem	300	50
Calcutta allowance of the Head Clerk and 2nd Clerk at 10 per cent. of pay ..	159	27
Compensatory allowance of 6 peons at Rs. 2 each per mensem	144	24
	†5,603	‡934
Contingent charges	1,340	223
Books	100	17
	†1,440	‡240

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
200	..	..	.	200		200	*See* below.
*2,162	..	..	..	2,162		2,162	
†934	..	..	..	934	..	934	
‡240	..	..	.	240		240	
3,536	..	..	..	3,536		3,536	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Subordinate and Expert Staff—Pay of Establishment—One Diary Chemist in the scale of Rs. 140—5/2—145—10/2—175—5/2—180—10/2—250. (Average 192.)	30. Appointment of a Dairy Chemist for the Dacca Farm.	..	..	2,304	..	2,304	

Remarks.— With the establishment of a new Dairy Section at the Dacca Farm, the appointment of a Dairy Chemist is considered essential for evolving better methods for the preparation of milk by-products, particularly those which are in common use in this province and also for giving instruction to the students in Dairy Chemistry. The services of the Chemist will also be required for testing the quality of milk produced in the Animal Husbandry Section. It is accordingly proposed to appoint a Diary Chemist and to provide funds for the purpose in the next year's budget.

Administratively approved in Government Order No. 9858, dated the 5th November 1938.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction—Contingencies—Stipends.	31. Scheme for the training of students in agriculture in the United Kingdom by awarding scholarships.	39,493	..	..	..	39,493	..

Remarks.—The retirement of many of the Indian Agricultural Service and Bengal Higher Agricultural Service officers and the rapid development of the Department of Agriculture in recent years have resulted in a number of vacancies in the higher posts of the department which Government are finding it very difficult to fill up for want of suitably trained Bengalees. Steps are being taken separately to make direct recruitment in the United Kingdom to fill the existing vacancies on contract for a definite period. Meanwhile, it is proposed to send three students to the United Kingdom for training, viz., two in General Agriculture at Cambridge and one in Animal Husbandry at Ayrshire, for three years, at a total cost of Rs. 39,493, subject to the condition that the scholars if successful must serve in this province for at least five years after return if called upon to do so, on such terms as may be offered by Government.

Administratively approved in Government Order No. 9957, dated the 9th November 1938.

Details of ultimate cost.

	£
(1) Two scholarships at Cambridge at £335 for three years ..	2,010
(2) Passage both ways of the two scholars at £42	168
(3) One scholarship at Ayrshire at £216 for three years ..	648
(4) Passage both ways	84
(5) Fees	52
Total ..	2,962
	or Rs. 39,493

Details of expenditure in 1939-40.

	£
(1) Two scholarships at Cambridge at £335	67
(2) Passage for two scholars at £42 each	8
(3) One scholarship at Ayrshire at £216	21
(4) Passage	4
(5) Fees	1
Total ..	1,000 or Rs. 13,720.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
..	..	1,120	.	1,120	..	1,120	*See* below.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
13,720	..	..	..	13,720	..	13,720	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Experimental Farms.	32. Scheme for the entertainment of a clerk under each of the District Agricultural Officers at Barisal and Pabna in charge of farms.						
Pay of establishment—Clerks.	Two clerks on Rs. 35—35—40—4/2—68—3/2—80 each (average Rs. 56).	..	..	1,344	..	1,344	..
Contingencies—Other contingent charges.	Two foolscap size typewriters at Rs. 350 each.	700	..	..	..	700	..
		700	..	1,344	..	2,044	..

Remarks.— Owing to the increase of clerical work in the agricultural farms at Barisal and Pabna much of the time of the District Agricultural Officers and Demonstrators attached to the two farms is wasted. In order to relieve them of the clerical work and to enable them to devote more attention to their legitimate duties, it is proposed to entertain a clerk under each of the District Agricultural Officers in charge of the two farms. For efficient and quick despatch of work it is also proposed that each of these two farm officers should be provided with a typewriting machine.

(Administratively approved in Government Order No. 929 T.A.I., dated the 14th October 1938).

Details of cost.

	Ultimate.		For 1939-40 (8 months).	
	Non-recurring.	Recurring.	Non-recurring.	Recurring.
	Rs.	Rs.	Rs.	Rs.
Pay of establishment—				
Clerks—				
Two clerks on Rs 35—35—40—4-2—68—3-2—80 each (average Rs. 56)	..	1,344	..	560
Contingencies—				
Two foolscap size typewriters at Rs. 350 each ..	700	..	700	..
Total ..	700	1,344	700	560

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40 for 8 months.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	560	..	560	..	560	*See* below.
700	..	..	..	700	..	700	
700	..	560	..	1,260	..	1,260	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural demonstration and propaganda including public exhibition and fairs.	33. Scheme for Flax demonstration by the Department of Agriculture, Bengal.						
Pay of establishment.	....	3,600	..	..	..	3,600	..
Allowances, honoraria, etc.	....	2,760	..	..	..	2,760	..
Contingencies—Other contingent charges.	....	22,758	..	..	..	22,758	..
	Total ..	29,118	..	..	..	29,118	..

Remarks.—Flax fibre is at present very largely grown in Russia, which produces about 80 per cent. of the world's demand. As a matter of fact the British Empire does not produce more than 1 per cent. of the world's total demand of the fibre. Recent experiments by the Bengal Agricultural Department have shown that flax cannot only be grown successfully in several places in this province, but can be extracted as well by the Bengal cultivators. Machines have been devised which can serve as the basis of a new home industry. The most important point in the introduction of a new crop like flax is the creation of a market for the fibre. Even if there is no demand in India at the present moment for the raw fibre, this is very likely to develop if success can be attained in the cultivation and extraction of it. For the purpose of creating this demand, it is essential that demonstration should be carried out in the districts under proper control so as to teach the cultivators how to grow and extract the fibre which is a commercial and remunerative crop. It is accordingly proposed to start in Bengal a demonstration centre where the flax has been found to grow well, from the next year for a period of three years. Seed will be distributed to the cultivators who will grow the crop ret and dry the straw which will be purchased by the Department at suitable rates for extraction of the fibre. There will be some straw left over after 1941-42 which will have to be extracted during 1942-43. For this a provision of Rs. 1,343 will have to be made in 1942-43. (Administratively approved in Government Order No. 9846, dated the 5th November 1938).

Details of cost.	Ultimate.		Cost for 1939-40 (eight months).	
	Non-recurring.	Recurring.	Non-recurring.	Recurring.
	Rs.	Rs.	Rs.	Rs.
Pay of establishment—				
Pay of an overseer at Rs. 50 per mensem ..	1,800	..	400	..
Two agricultural demonstrators at Rs. 25 per mensem	1,800	..	400	..
Allowances, honoraria, etc.—				
Travelling allowance of overseer at Rs. 400 per annum.	1,200	..	267	..
Travelling allowance of 2 demonstrators at Rs. 200 per annuam	1,200	..	267	..
House allowance of two demonstrators at Rs. 5 each per mensem	360	..	80	..
Contingencies—				
One mistri at Rs. 30 per mensem	1,080	..	240	..
Two skilled labourers at Rs. 20 each per mensem for 6 months in the year	720	..	240	..
Contingencies	1,800	..	600	..
Seed raising	1,251	..	417	..
Compensation for failure of crop	3,000	..	1,000	..
Hire of a godown at Rs. 25 per mensem ..	900	..	75	..
Cost of purchasing straw and extraction of flax ..	10,002	..	2,000	..
25 Breaking machines at Rs. 60 each ..	1,500	..	1,500	..
25 Scutching machines at Rs. 90 per each ..	2,250	..	2,250	..
34 Hand scutching machines at Rs. 7-8 each ..	255	..	225	..
Total ..	29,118	..	9,991	..

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
800	..	..	..	800	..	800	*See* below.
614	..	..	..	614		614	
8,577	..	..	..	8,577		8,577	
9,991	..	..	..	9,991		9,991	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural demonstration and propaganda including Public Exhibitions and Fairs	34. Purchase of Hariana bulls.	..	..	..	..	..	..
Contingencies—Other contingent charges.	(I) 150 bulls to keep up the quality of stock now being produced in the districts where stud bulls are at service.	24,000	..	..	..	24,000	
	(II) 150 bulls annually for a period of 3 years to replace deaths among the imported bulls.	72,000	..	..	..	72,000	
		96,000	..	..	..	96,000	..

Remarks.—With the grants from the Government of India for rural uplift, cattle improvement scheme has been in operation for the last two years in the districts of Midnapore, Dacca, Faridpur, Noakhali, Tippera, Nadia, Berhampore, Hooghly, Bankura, Malda, Rajshahi, Mymensingh, Jalpaiguri, Pabna, Bogra, Khulna and 24-Parganas. In order to keep up the quality of stock now being procured in those districts where stud bulls from the Punjab are at service it is proposed to purchase 150 pure bred Hariana bulls for mating with the progeny of the Government stud bulls at a cost of Rs. 24,000 during 1939-40.

The total number of stud bulls so far purchased from the Punjab, out of the Government of India's grant and local contribution for the improvement of cattle in Bengal is 1,384 and the number will be soon 1,500. The number of deaths due to epidemic diseases, etc., among the imported stud bulls is however very great and it has been estimated that 150 bulls will be required annually to replace deaths among these imported stud bulls. It is accordingly proposed to purchase annually 150 pure bred Hariana bulls at a cost of Rs. 24,000 per annum for a period of three years.

(Administratively approved in Government Order No. 9909, dated the 7th November 1938 and No. 9910, dated the 7th November 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	.	..		..	*See below*
24,000	..	..	..	24,000		24,000	
24,000	..	..	..	24,000	..	24,000	
48,000	..	..	..	48,000		48,000	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48—Agriculture.							
Agricultural demonstration and propaganda including public exhibitions and fairs—Contingencies—Other contingent charges.	35. Scheme for the establishment of 22 additional union board farms.	3,762	..	..	..	3,762	..

Remarks.—As 22 additional demonstrators will be available for demonstration work next year, it is proposed to start 22 union board farms in addition to 96 such farms started this year.

The cost involved for each farm will be—

		Rs.	a.
Cost of manure	.. ..	68	0
Cost of seed	.. ..	49	15
Cost of manure shed	.. ..	10	0
Cost of Gola	.. ..	50	0
Incidental charges	.. ..	7	0
		185	15
	Say ..	185	0

Out of this Rs. 185 seed valued at Rs. 14, i.e., excepting potato and English vegetables will be supplied from Government Farm and the account adjusted by stock transfer. The balance of Rs. 171 is to be provided in the budget for each farm. The total cost of the scheme would be 171 × 22 = Rs. 3,762.

(Administratively approved in Government Order No. 9857, dated the 5th November 1938.)

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,762	..	..	..	3,762	..	3,762	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural Experiments and Research—Pay of Establishment—Temporary Establishment.	36. Scheme for the continuance of the establishment of horticultural station in Bengal.						
	One horticultural officer at Rs. 255 per month for 11 months from 1st April 1939 to 29th February 1940.	2,805	..	..	..	2,805	..
	One field assistant at Rs. 55 per month for 11 months from 1st April 1939 to 29th February 1940.	605	..	..	..	605	..
	One clerk at Rs. 30 per month for 11 months from 1st April 1939 to 29th February 1940.	330	..	..	..	330	..
	One peon at Rs. 13 per month for 11 months from 1st April 1939 to 29th February 1940.	143	..	..	..	143	..
Allowances, honoraria, etc.—Travelling and other allowances.	....	460	..	..	..	460	..
Contingencies—Purchase of books.	....	70	..	..	..	70	..
Other contingent charges (including wages of 4 *malis* at Rs. 15 each per month for 11 months).	....	2,885	..	..	..	2,885	..
	Total ..	7,298	..	..	..	7,298	..

Remarks.—A scheme for the improvement of fruit culture in Bengal was started with effect from the 1st April 1934 with a five-year grant from the Imperial Council of Agricultural Research and will expire on the 31st March 1939. The Council is being approached separately for the continuation of the existing scheme for a period of one year more, pending examination of a separate proposal from Director of Agriculture for the establishment of a permanent station for fruit cultivation in Bengal. This scheme, therefore, seeks continuation of the existing Research Council scheme for a period of eleven months with effect from the 1st April 1939 out of provincial revenues in case the Research Council is unable to sanction renewal out of its funds.

Administratively approved in Government Order No. 9856, dated the 5th November 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,805	..	..	..	2,805	..	2,805	See below.
605	..	..	..	605	..	605	
330	..	..	..	330	..	330	
143	..	..	..	143	..	143	
460	..	..	..	460	..	460	
70	..	..	..	70	..	70	
2,885	..	..	..	2,885	..	2,885	
7,298	..	..	..	7,298		7,298	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Agricultural demonstration and propaganda including public exhibition and fairs.	37. Scheme for multiplication of mustard seed.						
Pay of establishment.	....	2,160	..	..	..	2,160	..
Contingencies— Other contingent charges.	....	20,150	..	..	..	20,150	..
		22,310	..	..	..	22,310	..

Remarks.—Bengal is at present very far from being self-supporting so far as mustards are concerned. It is estimated that annually over a million maunds of mustard either in the shape of seed or oil are imported into this province, although there are about a million acres under this crop in this province. In order to make Bengal self-supporting in the matter of mustard, a scheme has been drawn up for the multiplication of high oil-yielding types of mustard. It is proposed to select 4 special areas, fairly concentrated, of 50 acres each, which will be suitable for the cultivation of those types of seed. Each area will be under the charge of a demonstrator who will supervise the cultivation work and see that local work mustards are eliminated in these areas. The estimated cost of the scheme is Rs. 22,310 spread over a period of 3 years.

(Administratively approved in Government Order No. 10165, dated the 22nd November 1938.)

Details of cost.	Ultimate cost.		Cost during 1939-40.	
Pay of establishment.	Non-recurring.	Recurring.	Non-recurring.	Recurring.
	Rs.	Rs.	Rs.	Rs.
Pay of 4 demonstrators at Rs. 30 per month for 6 months each year	2,160	..	720	..
Other contingent charges.				
Cost of mustard seed	14,400	..	7,200	..
Cost of distribution of seed	4,350	..	50	..
Office expenses and miscellaneous	300	..	100	..
Cost of storage of seed	600	..	..	..
	22,310	..	8,070	..

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
720	..	..	..	720	..	720	*See* below.
7,350	..	..	..	7,350	..	7,350	
8,070	..	..	..	8,070	..	8,070	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	38. Quinquennial census of cattle in Bengal.						
Pay of establishment—Temorary establishment.	....	5,448	..	..	..	5,448	..
Allowances, honoraria, etc.—House-rent and other allowances.	....	10	..	..	..	10	..
Contingencies—Other contingent charges.	....	2,450	..	..	..	2,450	
		7 908	..	..	..	7,908	..

Remarks.—The holding of quinquennial cattle census-in every province simultaneously during the first week of January was recommended by the committee appointed by the Animal Husbandry Wing of the Board of Agriculture to consider the question of undertaking a systematic survey of the live-stock wealth of the country. The views of local Governments were accordingly asked for by the Government of India on the recommendation of the committee, and this Government accepted the recomendation, making it thereby obligatory on this Government to hold the quinquennial census. The census due in January 1935 was not, however, undertaken in this province owing to acute financial stringency. The next census falls due in January 1940. If the other provinces hold the census, it will also have to be undertaken in Bengal at that time. Pending decision on the question of participation of other provinces in the matter, it is proposed to provide for the scheme in the budget for 1939-40 and 1940-41.

Administratively approved in Government Order No. 1060T.A.I., dated the 25th October 1938.

Details of expenditure.

	Ultimate cost.	Expenditure for 5½ months during 1939-40.
	Non-recurring.	Non-recurring.
	Rs.	Rs.
(1) One Superintendent at Rs. 285 per mensem (for 11 months).	3,135	1,568
(2) One Typist at Rs. 45 per mensem (for 11 months).	495	248
(3) One Head Compiler at Rs. 110 per mensem for five months	550	..
(4) One Supervisor at Rs. 50 per mensem for five months	250	..
(5) Five Compilers at Rs. 35 each per mensem for five months	875	..
(6) One peon at Rs. 13 per mensem (for 11 months.)	143	72
	5,448	1,888
Allowances, honoraria, etc.		
Allowance to office duftry at Rs. 5 per mensem for 2 months ..	10	
Contingencies.		
Other contingent charges	2,450	1,450
Total ..	7,908	3,338

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,888	..	..	..	1,888	..	1,888	*See* below
..	..	..	..	..	..	..	
1,450	..	..	..	1,450	..	1,450	
3,338	..	..	..	3,338	..	3,338	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40—Agriculture.							
Subordinate and Expert staff.	39. Revival of the post of Superintendent of Agriculture held in abeyance.						
Other gazetted officers.	One Superintendent of Agriculture in the Bengal Lower Agricultural service on Rs. 150—25—200—25/2—300—50/2—650.	..	..	4,874	..	4,874	..
Pay of establishment—Servants.	One peon on Rs. 13—1/5—17.	..	..	180	..	180	..
Allowance, honoraria, etc.—Travelling allowance.		..	..	2,400	..	2,400	..
Contingencies—Other contingent charges.		150	..	..	..	150	..
		150	..	7,454	..	7,604	..

Remarks— One post of Superintendent of Agriculture has been kept in abeyance since 1933 as a measure of retrenchment The work of the department has since enormously increased on account of demonstration programme and the introduction of a number of new schemes. It has therefore been decided to revive the post of the Superintendent of Agriculture and employ him for asistance to one of the Deputy Directors of Agriculture who can no longer cope with the increased work without any assistance.

Administratively approved in Government order No. 10223, dated the 30th November 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	1,200	..	1,200	..	1,200	*See* below
..	..	104	..	104	..	104	
..	..	1,200	..	1,200	..	1,200	
150	..	..	..	150	..	150	
150	..	2,504	..	2,654	..	2,654	

Details of cost under other contingent charges.

	Rs.
1 Secretariat Table	60
4 chairs at Rs. 10 each	40
1 Whatnot	10
1 Almira	35
1 Tool for peon	5
Total ..	150

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
40—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Experimental Farms.	40. Temporary scheme to utilise the land and equipment at Maslandpur Detenu Camp.						
Pay of Establishment—Temporary Establishment—							
(1) Pay of one Overseer at Rs. 50 per mensem for 12 months.	....	600	..	..	..	600	
(2) One engine driver at Rs. 30 per mensem for 12 months.	....	360	..	..	...	360	
Allowances, Honoraria, etc.—							
House allowance of the Overseer at Rs. 10 per mensem.	....	120	..	..	..	120	
Other contingencies*	....	3,144*	..	..	..	3,144	
	Total ..	4,224	..	..	..	4,224	
	Total 40—Agriculture	4,84,359	..	78,436	677	5,62,795	677

Remarks.—Pending the preparation of a proper scheme for utilisation of the Maslandpur Farm as a departmental seed-multiplication and research station and in order to prevent the land and the existing tube-wells, pump and engines from deteriorating by being left unused, it is proposed to let out the available cultivated land on borga system for one year. Departmental seed only will be used and the scheme will thus also serve as a good demonstration. It is accordingly proposed to provide a sum of Rs. 4,224, for the purpose in the next year's budget.

Administratively approved in Government order No. 10323, dated the 7th December 1938.

**Details of expenditure under "Other contingencies."*

	Rs.
(1) Two chaukidars at Rs. 12 each per mensem for 12 months	288
(2) One chaukidar at Rs. 12 per mensem for 6 months	72
(3) One driver's mate at Rs. 18 per mensem for 12 months	216
(4) One sweeper at Rs. 12 per month for 12 months	144
(5) Engine fuel and oil for irrigation	720
(6) Incidentals for renewal	280
(7) Miscellaneous contingencies including weighbeam	300
(8) Repairs of existing *kutcha* sheds	200
(9) Purchase of seeds, manures, etc.	610
(10) Incidental charges including freight for seed, manure, etc.	314
	3,144*

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
600	..	..	..	600	..	600	*See* below.
360	..	..	..	360	..	360	
120	..	..	..	120	..	120	
3,144	..	..	..	3,144	..	3,144	
4,224	..	..	..	4,224	..	4,224	
3,00,506	..	37,975	280	3,38,481	280	3,38,481	

Major budget head and sub-head under which charge falls.	Description of work.	Civil district.	Locality or town.	Administrative sanction accorded in—
1	2	3	4	5
50—Civil Works.	**Agriculture and Industries (Agriculture) Department.**			
Original Works—Buildings (Major Works).	1. Construction of quarters for the Assistant Agricultural Chemist at the Dacca Farm.	Dacca ..	Manipur, Dacca	Government Order No. 1018-19-T.—A. I., dated the 18th October 1938.

Remarks.—Constant presence of the officer at the farm is necessary for the efficient discharge of his duties. At present the officer has to live in the Dacca town at a distance of about 3 miles from the farm which is not only detrimental to his work, but journey to and from the farm at least twice in a day causes a good deal of inconvenience to him.

Amount for which administrative sanction has been given	Technical sanction accorded in—	Amount of sanctioned estimate.	Amount proposed for expenditure in 1939-40.		Total demand for grant for 1939-40.	Remarks.
			Voted.	Charged.		
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
12,019	..	12,019	12,019	..	12,019	*See* below.

No.	Description of scheme.	Estimate of expenditure during 1939-40.				Total demand for grant for 1939-40.	Remarks.
		Cost of ultimate expenditure.	Voted.	Charged.	Total.		
	50—Civil Works—Minor Works—Agriculture.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Installation of electric lights and fans in Government buildings at certain stations as detailed below.	2,918	2,918	..	2,918	2,918	All the works in questi received the admini approval of competen rities.
	Berhampore. Rs.						
	Installation of electric lights and fans in the District Agricultural Officers' quarters. 567						
	Installation of electric lights and fans in the Agricultural Demonstrator's quarters Nos. 1, 2 and 3. 507						
	Installation of electric lights and fans in the District Agricultural Office. 195						
	Rajshahi.						
	Installation of electric lights and fans in the office building attached to the Agricultural Farm. 408						
	Installation of electric lights and fans in the Superintendent's quarters with kitchen in the Agricultural Farm. 444						
	Installation of electric lights and fans in the old Settlement Press and Vernacular office occupied by the office of the Deputy Director of Agriculture. 797						
	Total—Agriculture .. 2,918						

Schemes relating to Veterinary Department.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
41—Veterinary.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subordinate establishment—Other establishment.	1. Scheme for running the 16 m.m. cinema projector of the Civil Veterinary Department.						
Pay of establishment—Temporary establishment.							
One operator fitter at Rs. 25 per month.	....	300	..	..	..	300	
Allowances, honoraria, etc.							
Travelling allowance of the operator fitter.	....	200	..	..	..	200	..
Contingencies.							
(1) Transit charges at Rs. 50 per month.	....	600	..	..	..	600	
(2) Charges for petrol, oil, petty repairs, replacement of parts, etc.	....	300	..	..	..	300	
		1,400	..	..	..	1,400	..

Remarks. In the year 1929, a cinema apparatus was purchased by the Civil Veterinary Department, but owing to shortage of funds, it has not been put into use except when local bodies could undertake to bear the recurring charges for the apparatus. In order to carry on extensive propaganda on veterinary subjects and to utilise the services of the Propaganda Officer of the Civil Veterinary Department to the fullest advantage, it is now proposed to provide funds for running the cinema apparatus.

Administratively approved in Government Order No. 4037, dated the 22nd June 1938.

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
200	..	..		200	..	200	*See* below.
133	.	.		133		133	
400	..	..	..	400	..	400	
200	..		.	200	..	200	
933	..	.		933	.	933	

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
41—Veterinary.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hospitals and Dispensaries.							
Pay of establishment.	2. Scheme for the entertainment of a second clerk for the Goat Tissue Vaccine Depôt.						
One clerk in the scale of pay of Rs. 35—35—40—4/2—68—3/2—80. (average 56.) ..	....	..	..	672	..	672	
Allowances, honoraria, etc.—House-rent and other allowances.							
Town allowance of the clerk at 10 per cent. of his pay. ..	....	..	..	67	..	67	
	Total :	..	..	739		739	

Remarks.—In connection with the scheme for the establishment of a Goat Tissue Vaccine Depôt, it was contended by the Veterinary Adviser that two clerks (one typist and general, and one typist despatcher and packer) were absolutely necessary. The Finance Department, however, agreed to the appointment of one clerk and a packer. After a year's working of the depot the entertainment of a second clerk was considered essentially necessary, and the Finance Department was accordingly asked to agree to the proposal. The Finance Department, while agreeing to the proposal, directed that the post of the packer should be abolished from the date of appointment of the 2nd clerk who would perform the duties of the packer as was contemplated by the Veterinary Adviser in submitting his proposal for entertainment of two clerks in connection with the establishment of the depot. In Government order No. 8149, dated the 13th November 1937, administrative approval was accordingly conveyed to the entertainment of a clerk, and the post of packer was directed to be abolished from the date of appointment of the 2nd clerk. The Veterinary Adviser, however, represented that the abolition of the post of packer and the entertainment of a clerk in its place would help in the clerical work of the depôt but create fresh troubles in the matter of performance of the work of the packer. Accordingly, with the concurrence of the Finance Department, the post of the packer has been retained and the entertainment of the 2nd clerk from 1939-40 Administratively approved in Government order No. 4377, dated the 4th July 1938.

Major budget head and sub-head under which the charge falls	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring		Recurring		Total	
		Voted.	charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
41—Veterinary.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hospitals and Dispensaries - Pay of Establishment.	3. Scheme for the appointment of a Compounder-Dresser for the Dacca Government Veterinary Hospital.	..	..	448	..	448	..

Remarks.—The number of patients attending the Government Veterinary Hospital at Dacca has increased considerably in recent years especially since 1934 after the addition of a Dog Ward to the hospital. As it is not possible for one Veterinary Assistant Surgeon to deal with the patients after attending to the multifarious duties of the hospital, it is proposed to appoint a Compounder-Dresser to carry on the duties of a Compounder as well as a Dresser.

Administratively approved in Government Order No. 944-T. A. I., dated the 15th October 1938.

One Compounder-Dresser in the scale of Rs. 30—2/2—40 (average 37·3).

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		280	..	280		280	See below.
		28		28		28	
		308		308		308	

Estimate of expenditure in 1939-40						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted	Charged		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	240	..	240		240	See below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
41—Veterinary.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Veterinary Instruction.							
Contingencies—Stipends and Prizes.	4. Proposal for granting stipends to deserving Muslim and Scheduled Caste boys for prosecuting their studies in the Bengal Veterinary College.	..	..	3,000	..	3,000	..

Remarks.—The number of Muslim and Scheduled Caste students passing out of the Bengal Veterinary College every year is inadequate, so that Government have been finding it difficult to fill up vacancies in the Subordinate Veterinary Services according to the percentage of employment fixed for such communities. It is accordingly proposed to award 20 additional stipends, viz., 15 to the Muslims and 5 to the Scheduled Castes, so as to attract a sufficient number of students of these communities. The stipends will be granted subject to the following conditions: —(1) that the stipends will be awarded to poor boys only who have attained a required standard of general education, (2) that boys in receipt of stipends from local bodies will be ineligible, and (3) that the stipends will lapse, if suitable Muslim or Scheduled Caste candidates be not forthcoming.

(Administrative approval accorded in Government Order No. 5540, dated the 16th August 1938, and Government Order No. 1087T.A.I., dated the 28th October 1938.)

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
41—Veterinary.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence—Pay of Establishment.	5. Scheme for appointment of a Superintendent for the office of Director, Civil Veterinary Department, Bengal and Veterinary Adviser to the Government of Bengal.						
	One Office Superintendent in the scale of Rs. 150—20/2—350 per mensem (average Rs. 266).	..	..	2,016*	..	2,016	..

Remarks.—The office of the Director, Civil Veterinary Department, and Veterinary Adviser to the Government has been in a very disorganised condition for a long time. On the representation of the Veterinary Adviser a temporary post of Reorganisation Officer was sanctioned. Improvements were effected by this officer but experience has shown that owing partly to the inefficiency of the office staff and partly to lack of supervision, a supervising officer is indispensably necessary for maintaining a reasonable standard of efficiency. The Head Clerk is not placed so highly above the rest of the clerks as to make him capable of exercising real check and supervision of the work of the other clerks. It is, therefore, proposed to create a post of Superintendent for the Director's office in the scale of Rs. 150—20/2—350. The post will be non-gazetted. As there is no necessity for two supervisors' posts in the small office of the Director, it is also proposed to convert the post of Head Clerk on Rs. 100—10—200 into that of a lower division clerk on Rs. 45—45—50—6/2—80—5/2—105 as soon as the present incumbent retires or the post falls vacant otherwise.

(Administratively approved in Government Order No. 10241—1, dated the 1st December 1938.)

* *Details of Ultimate expenditure.*

	Rs.
Average pay of Officer Superintendent	266
Deduct difference of average pay of Head Clerk and lower division clerk (Rs. 176—78) ..	98
	168

168 × 12 = Rs. 2,016

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted.	Charged.		
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	2,000	..	2,000		2,000	*See* below

Details of cost.

	Ultimate.	1939-40 (for 8 months).
	Rs.	Rs.
20 stipends at Rs. 12-8 each per mensem ..	3,000	2,000

Estimate of expenditure in 1939-40.						Total demand for grant for 1939-40.	Remarks
Non-recurring.		Recurring.		Total.			
Voted.	Charged.	Voted.	Charged.	Voted	Charged		
9	10.	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		1,200		1,200	..	1,200	*See* below.

Major budget head and sub-head under which the charge falls.	Description of scheme.	Estimate of ultimate expenditure.					
		Non-recurring.		Recurring.		Total.	
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41—Veterinary.							
Veterinary Instruction.	6. Scheme for the appointment of two part-time lecturers and one assistant lecturer in the Bengal Veterinary College.						
Pay of establishment.							
Two part-time lecturers at Rs. 150 per mensem each.		..	..	3,600	..	3,600	
One Assistant Lecturer on Rs. 110—20-2—150—15-2—180—10-2—200 (average 174).		..	..	2,088	..	2,088	
		..	..	5,688	.	5,688	..
	Total 41—Veterinary	1,400	.	11,891	677	13,291	.

Remarks—The existing teaching staff of the Bengal Veterinary College have no qualification other than a veterinary diploma and they are not competent for efficient teaching in basic sciences such as Chemistry, Physics, Botany and Zoology. It is considered more economical to have part-time lecturers for the teaching of such subjects than appointing whole-time lecturers which would involve the payment of higher pay and expenditure on pension and leave charges. It is accordingly proposed to appoint two part-time lecturers on Rs. 150 each per month—one for the teaching of Chemistry and Physics and the other for Botany and Zoology The standard of training in Veterinary and connected subjects that is now required necessitates intensive tuitoin in small groups of students and the existing large classes are unsuitable for the purpose. It is accordingly necessary to have an additional assistant lecturer for each of the subjects of Animal Husbandry, Veterinary Medicine and Veterinary Surgery. It is proposed for the present to appoint one assistant lecturer in the grade of the Veterinary Inspector during the year 1939-40., leaving the appointment of two more assistant lecturers to be made in future years.

(Administratively approved in Government Order No 10448, dated the 17th December 1938.)

B. G. Press—1088-39-[illegible]—800.

Estimate of expenditure in 1937-38.						Total demand for grant for 1939-40.	Remarks.
Non-recurring.		Recurring.		Total			
Voted.	Charged.	Voted.	Charged	Voted	Charged		
9.	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	..	2,400		2,400		2,400	See below
	..	880		880		880	
	..	3,280		3,280		3,280	
933	..	7,028		7,961		7,961	



Irrigation Branch

Budget Estimate for 1939-40

(As presented to the Legislature)

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works.				
PRODUCTIVE.				
Bakreswar Canal.				
Direct receipts.				
Water rate	(a)	11,950	14,950	12,527
Recoveries of expenditure—				
(1) Establishment recoveries		..	..	..
(2) Tools and plant recoveries		..	..	..
(3) Other recoveries		..	..	..
Miscellaneous		50	50	74
Deduct—Refunds		..	..	..
Total	..	12,000	15,000	12,601
Deduct—Working expenses—				
Extension and improvements	(a)	1,000	1,000	1,547
Maintenance and repairs		4,000	4,000	4,462
Establishment (Voted)		6,000	4,700	7,568
Establishment (*Charged*)		1,500	1,500	1,661
Tools and plant		200	200	182
Charges in England (*Charged*)		..	..	362
Loss or gain by exchange (*Charged*)		..	..	—2
Rounding (Voted)		..	+600	..
Rounding (*Charged*)		..	..	..
Total	..	12,700	12,000	15,780
Net receipts or payment	..	—700	3,000	—3,179
Damodar Canal.				
Direct receipts.				
Water rate		3,45,900	4,31,500	1,08,462
Recoveries of expenditure—				
(1) Establishment recoveries		..	..	..
(2) Tools and plant recoveries		2,000	500	1,842
(3) Other recoveries				
Miscellaneous		3,000	4,000	7,894
Deduct—Refunds		900	1,000	106
Total	4,00,000	3,50,000	4,35,000	1,18,092

(a) See under "unproductive" at the top of pa

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*contd.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actua 1937-3
1	2	3	4	5
A—Irrigation Works—*concluded.*	Rs.	Rs.	Rs.	Rs.
PRODUCTIVE—*concluded.*				
DAMODAR CANAL—*concluded.*				
Direct receipts—concluded.				
Deduct—Working expenses—				
Extension and improvement	(a) 11,659	39,700	(a) 44,918	33,8
Maintenance and repairs	66,000	81,000	1,50,000	1,49,7
Establishment (Voted)	1,32,000	1,40,000	1,72,000	1,67,3
Establishment (*Charged*)	*23,000*	*24,500*	*58,000*	*23,9*
Tools and plant	4,000	5,300	8,200	2,0
Suspense	20,000	−1,000	20,000	36,6
Charges in England (*Charged*)	..	..	..	*3,7*
Loss or Gain by exchange (*Charged*)	..	..	..	−1
Rounding (Voted)	+*341*	..	−118	..
Rounding (*Charged*)	..	..	..	..
Total	2,57,000	2,89,500	4,58,000	4,17,24
Net receipts or payment	1,48,000	60,000	−18,000	−2,99,1
EDEN CANAL.				
Direct receipts.				
Water rates	49,500	39,500	49,500	
Recoveries of expenditure—				
(1) Establishment recoveries	..	..	..	(c)
(2) Tools and plant recoveries	..	..	..	
(3) Other recoveries	..	..	..	
Miscellaneous	600	600	500	
Deduct—Refund	100	100	..	
Total	50,000	40,000	50,000	..
Deduct—Working expenses—				
Extension and improvement	(b)1,350	(d)3,300	..	
Maintenance and repairs	41,000	26,000	26,000	
Establishment (Voted)	72,000	34,000	22,000	(c)
Establishment (*Charged*)	*11,000*	*6,000*	*7,500*	
Tools and plant	800	500	600	
Charges in England (*Charged*)	..	..	..	
Loss or gain by exchange (*Charged*)	..	..	..	
Rounding (Voted)	−150	..	−100	
Rounding (*Charged*)	..	..	..	
Total	1,26,000	69,800	56,000	..
Net receipts or payments	−76,000	−29,800	−6,000	..
Net receipts under XVIIA—(Productive)	67,000	30,000	−21,000	−3,02,332

(*a*) Includes Rs. 1,659 for new works approved by the cabinet (for details—*vide* Appendix A on page 26).
(*b*) Represents new works approved by the cabinet (for details—*vide* Appendix A on page 38).
(*c*) Included in figures for the Damodar Canal.
(*d*) For remodelling the bridge across the Eden Canal at Kristopur.

(VII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*contd.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
UNPRODUCTIVE.	Rs.	Rs.	Rs.	Rs.
BAKRESWAR CANAL.				
Direct receipts.				
Water-rate	11,950	..	..	..
Recoveries of expenditure—				
(1) Establishment recoveries	..	..	..	..
(2) Tools and plant recoveries	..	..	..	..
(3) Other recoveries	..	..	..	..
Miscellaneous	50	..	..	..
Deduct—Refunds	..	..	..	..
Total	12,000	..	..	..
Deduct—Working expenses—				
Extension and improvements	1,000	..	..	
Maintenance and Repairs	4,000	..	..	
Establishment (Voted)	7,000	..	..	
Establishment (*Charged*)	*1,000*	..	..	
Tools and plant	100	..	..	
Charges in England (*Charged*)	..	..	..	
Loss or gain by exchange (*Charged*)	..	..	..	
Rounding (Voted)	-100	..	..	
Rounding (*Charged*)	..	..	..	
Total	13,000	..	..	..
Net receipts or payment	—1,000	..	..	..

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*contd.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
UNPRODUCTIVE—*concluded.*	Rs.	Rs.	Rs.	Rs.
MIDNAPORE CANAL.				
Direct receipts.				
Water-rates	1,31,000	1,30,000	97,000	1,48,834
Navigation	11,000	11,000	12,000	10,689
Recoveries of expenditure—				
(1) Establishment recoveries	..	..	..	..
(2) Tools and plant recoveries	..	..	..	..
(3) Other recoveries	..	..	..	13
Miscellaneous	23,200	22,000	21,200	23,686
Deduct—Refunds	200	..	200	..
Total	1,65,000	1,63,000	1,30,000	1,83,222
Deduct—Working expenses—				
Extension and improvements	(*a*) 4,100	..	..	..
Maintenance and repairs	(*b*) 41,000	31,000	31,000	48,655
Establishment (Voted)	67,000	66,000	71,000	83,618
Establishment (*Charged*)	*8,000*	*7,000*	*8,000*	*14,633*
Tools and plant	1,000	1,000	1,000	1,472
Charges in England (*Charged*)	..	..	..	*3,192*
Loss or gain by exchange (*Charged*)	..	..	..	*—17*
Rounding (Voted)	—100	..	..	..
Rounding (*Charged*)	..	..	..	..
Total	1,21,000	1,05,000	1,11,000	1,51,753
Net receipts or payment	44,000	58,000	19,000	31,469
Net receipts under XVII-A—Unproductive	44,000	58,000	19,000	31,469
Net receipts or payment under XVII-A	1,10,000	88,000	—2,000	—2,70,868

(*a*) Represents new works, approved by the cabinet (for details *vide* Appendix A on page 28).

(*b*) Includes Rs. 180 for working M. L. "Rupnarayan" to be allocated in the final accounts as follows:—

- ¼th to Midnapore Canal.
- Ditto to Takavi Embankments.
- Ditto to Hijili Tidal Canal.
- Ditto to Orissa Coast Canal.
- ¼ to Government Embankment S. W. Circle.

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals 1937-38.
1	2	3	4	5
B—Navigation, Embankment and Drainage Works.	Rs.	Rs.	Rs.	Rs.
UNPRODUCTIVE.				
HIJLI TIDAL CANAL.				
Direct receipts.				
vigation	55,000	42,000	56,000	49,966
coveries of expenditure—				
(1) Establishment recoveries	..	..	..	..
(2) Tools and plant recoveries	..	..	..	..
(3) Other recoveries	..	..	..	..
ıcellaneous	2,700	2,500	2,100	3,206
duct—Refunds	..	..	..	5
Total ..	57,700	44,500	58,100	53,167
duct—Working expenses—				
Extension and improvements	(*a*)600	..	(*b*)1,400	857
Maintenance and repairs	10,500	69,000	48,000	21,645
tablishment .. .. .. Voted	5,000	31,000	26,000	25,469
Charged	*2,000*	*10,000*	*8,000*	*6,069*
ols and plant	500	2,000	3,000	689
arges in England .. .. .. (*Charged*)	..	..	..	*1,324*
ss or gain by exchange .. .. .. (*Charged*)	..	..	..	*—6*
Rounding .. Voted	+400	..	—400	..
Charged	..	..	..	..
Total	19,000	1,03,000	86,000	56,038
Net receipts or payment	38,700	—58,500	—27,900	—2,871
Carried over	38,700	—58,500	—27,900	—2,871

(*a*) Represents a new work approved by the Cabinet (for details, *vide* Appendix A on page 29).
(*b*) Chargeable to "18-B—Orissa Coast Canal—Extension and Improvements" and the grant transferred to that head.

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*contd.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	38,700	—58,500	—27,900	—2,871
CALCUTTA AND EASTERN CANALS.				
Direct receipts.				
Navigation	3,30,000	3,30,000	3,55,500	3,38,792
Recoveries of expenditure—				
(1) Establishment recoveries	..	..	..	..
(2) Tools and plant recoveries	..	..	..	..
(3) Other recoveries	..	..	..	6
Miscellaneous	31,200	31,000	27,000	37,356
Deduct—Refunds	200	1,000	500	100
Total ..	3,61,000	3,60,000	3,82,000	3,76,059
Deduct—Working expenses—				
Extension and improvements	(a)90,190	82,000	1,38,000	33,724
Maintenance and repairs	1,72,000	1,52,000	1,73,300	1,57,267
Establishment (Voted)	1,10,000	1,23,000	1,59,000	1,33,688
Establishment (*Charged*)	*45,000*	*42,000*	*50,000*	*50,090*
Tools and plant	18,000	16,000	19,500	16,006
Charges in England (*Charged*)	..	..	..	*10,539*
Loss or gain by exchange (*Charged*)	..	..	..	*55*
Rounding (Voted)	—190	..	+200	..
Rounding (*Charged*)	..	..	..	..
Total ..	4,35,000	4,15,000	5,40,000	4,01,259
Net receipts or payments ..	—74,000	—55,000	—1,58,000	—25,200
SUNDARBANS STEAMER ROUTE.				
Direct receipts.				
Navigation	65,000	65,000	62,000	71,646
Recoveries of expenditure—				
(1) Establishment recoveries	..	..	..	..
(2) Tools and plant recoveries	..	..	..	..
(3) Other recoveries	(b)700	(b) 1,200	..	534
Miscellaneous	2,300	2,300	2,000	2,464
Deduct—Refunds	..	..	..	..
Total ..	68,000	68,500	64,000	74,644
Deduct—Working expenses—				
Extension and improvements	(c)933	..	..	10
Maintenance and repairs	36,000	36,000	33,000	31,215
Establishment (Voted)	16,000	19,000	17,000	20,722
Establishment (*Charged*)	*6,000*	*6,000*	*6,000*	*8,126*
Tools and plant	2,000	2,000	2,000	2,617
Charges in England (*Charged*)	..	..	..	*1,710*
Loss or gain by exchange (*Charged*)	..	..	..	*—18*
Rounding (Voted)	+67	..	..	..
Rounding (*Charged*)	..	..	..	..
Total ..	61,000	63,000	58,000	64,392
Net receipts or payments ..	7,000	5,500	6,000	10,252
Carried over ..	—28,300	—1,08,000	—1,79,900	—17,819

(a) Includes Rs. 190 for a new work approved by the Cabinet (for details, *vide* Appendix A on page 29).
(b) Credit on account of hire charges of S. T. Chitpore and coal barges employed in connection with dredging the S. W. channel of the Corporation of Calcutta.
(c) Represents new works approved by the Cabinet (for details *vide* Appendix A on page 29).

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*contd.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
Navigation, Embankment and Drainage Works—*contd.*	Rs.	Rs.	Rs.	Rs.
UNPRODUCTIVE—*contd.*				
Brought forward ..	−28,300	−1,08,000	−1,79,900	−17,819
MADARIPUR BIL ROUTE.				
Direct receipts.				
vigation	1,56,000	1,56,500	1,75,000	1,57,402
coveries of expenditure—				
1) Establishment recoveries	..	..	..	..
2) Tools and plant recoveries	..	..	..	..
3) Other recoveries	..	..	..	..
cellaneous	5,000	7,000	4,000	5,856
duct—Refunds	..	..	..	1
Total ..	1,61,000	1,63,500	1,79,000	1,63,257
duct—Working expenses—				
Extension and improvements	(*a*) 870	..	..	60
Maintenance and repairs	1,61,500	1,02,000	1,11,000	73,130
Establishment .. {Voted ..	68,000	53,000	57,000	47,888
{*Charged* ..	*28,000*	*18,000*	*18,000*	*19,008*
Tools and plant	7,000	6,000	7,000	6,134
Charges in England .. .. (*Charged*) ..	..	..	..	*3,999*
Loss or gain by exchange .. (*Charged*) ..	..	..	..	*−21*
Rounding {Voted ..	370	..	..	..
{*Charged* ..	..	..	..	..
Total ..	2,65,000	1,79,000	1,93,000	1,50,198
Net receipts or payments	−1,04,000	−15,500	−14,000	13,059
Dredger "Foyers."				
ect receipts—Recoveries of expenditure—				
1) Establishment recoveries	..	..	..	..
2) Tools and plant recoveries	..	..	..	..
	(*b*)	(*b*)		
3) Other recoveries	23,000	12,000	12,000	9,107
4) Miscellaneous	..	..	..	5
duct—Working expenses—				
Maintenance and repairs	15,200	39,200	33,200	17,687
Establishment .. {Voted ..	6,000	20,000	17,000	8,509
{*Charged* ..	*3,000*	*7,000*	*6,000*	*4,422*
Tools and plant	500	1,500	2,000	1,482
Charges in England .. .. (*Charged*) ..	..	..	..	*930*
Loss or gain by exchange .. (*Charged*) ..	..	..	..	*−5*
Rounding {Voted ..	+300	..	−200	..
{*Charged* ..	..	..	..	..
Total ..	25,000	67,700	58,000	33,025
Net receipts or payments	−2,000	−55,700	−46,000	−23,913
Carried over	−1,34,300	−1,79,200	−2,39,900	−28,673

(*a*) Represents new works approved by the Cabinet (for details vide Appendix A on page 8).
(*b*) Hire charges on account of the proposed dredging of the Lower Kumar river.

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*contd.*

Heads.			Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1			2	3	4	5
			Rs.	Rs.	Rs.	Rs.
B—Navigation, Embankment and Drainage Works—*contd.*						
UNPRODUCTIVE—*contd.*						
Brought forward		..	—1,34,300	—1,79,200	—2,39,900	—28,673
Dredger "Alexandra."						
Direct receipts—Recoveries of expenditure—						
(1) Establishment recoveries		..	..	..	..	..
(2) Tools and plant recoveries		..	..	..	..	..
(3) Other recoveries		..	..	..	6,400	3
Deduct—Working expenses—						
Maintenance and repairs		..	19,600	7,700	13,600	7,113
Establishment	Voted	..	8,000	4,000	7,000	3,422
	Charged	..	*3,000*	*1,000*	*2,000*	*1,779*
Tools and plant		..	500	150	1,000	596
Charges in England	*(Charged)*	..	..	..	..	*374*
Loss or gain by exchange	*(Charged)*	..	..	..	..	*—2*
Rounding	Voted	..	—100	..	—600	..
	Charged	..	..	..	..	..
	Total	..	31,000	12,850	23,000	13,282
Net receipts or payments		..	—31,000	—12,850	—16,600	—13,279
Dredger "Cowley."						
Direct receipts—Recoveries of expenditure—						
(1) Establishment recoveries		..	..	..	..	..
(2) Tools and plant recoveries		..	..	..	..	..
(3) Other recoveries		..	(*a*) 3,300	(*a*) 1,500	1,500	452
(4) Miscellaneous		..	..	..	..	12
Deduct—Working expenses—						
Maintenance and repairs		..	7,000	14,700	9,300	12,169
Establishment	Voted	..	3,000	7,000	5,000	5,855
	Charged	..	*1,000*	*2,500*	*1,500*	*3,043*
Tools and plant		..	200	300	800	1,020
Charges in England	*(Charged)*	..	..	..	..	*640*
Loss or gain by exchange	*(Charged)*	..	..	..	..	*—3*
Rounding	Voted	..	—200	..	—400	..
	Charged	..	..	..	..	..
	Total	..	17,000	24,500	17,000	22,724
Net receipts or payments		..	—7,700	—23,000	—15,500	—22,260
Carried over		..	—1,73,000	—2,15,050	—2,72,000	—64,212

(*a*) Hire to be earned by the dredger's terminal pontoon to be used with the "Foyle."

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*concld.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
8—Navigation, Embankment and Drainage Works—*concld.*	Rs.	Rs.	Rs.	Rs.
UNPRODUCTIVE—*concld.*				
Brought forward	−1,73,000	−2,15,050	−2,72,000	−64,212
Dredger "Burdwan."				
Direct receipts—Recoveries of expenditure—				
(1) Establishment recoveries	..	..	..	..
(2) Tools and plant recoveries	..	..	..	..
(3) Other recoveries	28,000(*a*)	..	..	1
(4) Miscellaneous	..	..	..	1
Deduct—Working expenses—				
Maintenance and repairs	35,200	2,400	2,500	2,140
Establishment .. .. .. Voted ..	15,000	1,000	1,500	1,030
Charged	*6,000*	*500*	*500*	*535*
Tools and plant	800	50	200	179
Charges in England .. .. .. (*Charged*)	..	..	..	*113*
Loss or gain by exchange .. .. (*Charged*)	..	..	..	*−1*
Rounding .. Voted ..	..	..	+300	..
Charged	..	..	..	..
Total ..	57,000	3,050	5,000	3,996
Net receipts or payments	−29,000	−3,950	−5,000	3,994
Dredger "Ronaldshay."				
Direct receipts—Recoveries of expenditure—				
(1) Establishment recoveries	..	..	..	..
(2) Tools and plant recoveries	..	..	..	..
(3) Other recoveries	(*b*)22,000	(*b*)52,000	52,000	30,668
(4) Miscellaneous	..	..	..	10
Deduct—Working expenses—				
Maintenance and repairs	51,000	43,000	30,700	38,266
Establishment .. .. .. Voted ..	21,000	23,000	16,000	18,410
Charged	*9,000*	*7,000*	*5,000*	*9,568*
Tools and plant	2,000	2,000	2,000	3,207
Charges in England .. .. .. (*Charged*) ..	..	..	..	*2,013*
Loss or gain by exchange .. .. (*Charged*) ..	..	..	..	*−10*
Rounding .. .. Voted ..	..	..	+300	..
Charged	..	..	..	..
Total ..	83,000	75,000	54,000	71,454
Net receipts or payments	−61,000	−23,000	−2,000	−40,776
Net receipts or payments—B	−2,63,000	−2,42,000	−2,79,000	−1,08,982
Total net receipts or payments—XVII ..	−1,53,000	−1,54,000	−2,81,000	−3,79,745

(*a*) Estimated receipts on account of hire charges of the dredger likely to be employed by the Calcutta Corporation for 1 months in 1939-40.

(*b*) Hire charges to be realised from the Calcutta Corporation for dredging the Kulti outfall channel.

XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals 1937-38
1	2	3	4	5
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works.				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Salbund Irrigation Scheme.				
Water-rates	5,000	5,000	5,000	9,73
Deduct—Refund	..	..	..	..
Total ..	5,000	5,000	5,000	9,73
Amjhore Weir.				
Miscellaneous	..	..	..	..
Other receipts	..	..	..	..
Total A ..	5,000	5,000	5,000	9,7
B—Navigation, Embankment and Drainage Works.				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Orissa Coast Canal.				
Navigation	26,000	26,000	25,000	28,63
Miscellaneous	2,700	3,000	2,600	2,30
Recoveries of expenditure—				
(1) Establishment recoveries	..	..	..	..
(2) Tools and plant recoveries	..	..	..	..
(3) Other recoveries	..	..	..	..
Deduct—Refunds	..	..	..	..
Total ..	28,700	29,000	27,600	30,93
Nadia Rivers.				
Navigation	..	..	..	..
Miscellaneous	200	200	200	35
Recoveries of expenditure—				
(1) Establishment recoveries	..	..	..	..
(2) Tools and plant recoveries	..	..	..	2
(3) Other recoveries	..	..	..	17
Deduct—Refund	..	..	..	..
Total ..	200	200	200	55
Carried over ..	28,900	29,200	27,800	31,48

XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—*contd.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
B—Navigation, Embankment and Drainage Works—*contd.*				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—*contd.*				
Brought forward ..	28,900	29,200	27,800	31,489
Grand Trunk Canal.				
.vigation	..	..	..	..
scellaneous	10,000	10,000	10,000	10,006
Total ..	10,000	10,000	10,000	10,006
Magra Hat Drainage Scheme.				
vigation	22,000	22,000	25,000	23,756
scellaneous	3,000	3,000	4,500	3,688
coveries of expenditure—				
(1) Establishment recoveries	..	..	..	..
(2) Tools and plant recoveries	..	..	..	..
(3) Other recoveries	..	..	..	..
duct—Refunds	..	..	100	..
Total ..	25,000	25,000	29,400	27,444
Gaighata and Buxi Khal.				
vigation	3,500	4,500	4,800	5,557
scellaneous	..	..	..	..
Total ..	3,500	4,500	4,800	5,557
Bidyadhari Spill operations.				
scellaneous	20,000	25,000	19,000	23,435
coveries of expenditure—				
(1) Establishment recoveries	..	..	..	..
(2) Tools and plant recoveries	..	..	..	..
(3) Other recoveries	..	..	..	..
duct—Refunds	..	..	..	..
To	20,000	25,000	19,000	23,435
Carried over ..	87,400	93,700	91,000	97,931

XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—*concld.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
B—Navigation, Embankment and Drainage Works—*concld.*				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—*concld.*				
Brought forward ..	87,400	93,700	91,000	97,931
Schedule D embankments and other drainage works.				
Recoveries of expenditure—				
(1) Establishment recoveries	..	..	..	..
(2) Tools and plant recoveries	..	..	4,500	2,498
(3) Other recoveries	2,000	4,000	..	1,134
Schedule D embankment	11,000	12,000	10,000	
Takavi embankments	..	..	..	
Rajapur drainage and Burrojolla	7,000	7,200	7,200	
Howrah drainage	850	850	700	
Dancooni drainage (including Bally Khal)	6,000	7,000	7,200	38,053
Hoorhoora Khal	4,500	5,000	4,600	
Jobuna Project	300	300	300	
Serajganj mattress	50	50	..	
Miscellaneous	6,000	7,000	5,000	
Deduct—Refunds	600	600	500	147
Total ..	37,100	42,800	39,000	41,538
Receipts—Miscellaneous—				
(*a*) Transfer from deposit account of grants for economic development and improvement of rural areas	..	..	1,01,000	..
(*b*) Transfer from deposit account of grant received from public bodies for rural reconstruction scheme	..	..	35,000	..
Receipts—Miscellaneous—Transfer from the deposit account of grant from Central Government and of the contributions received from the public bodies for economic development and improvement of rural areas—				
(*a*) Minor drainage and flushing schemes (Voted) ..	(*a*)40,500	(*c*) 41,500	..	..
(*b*) Improvement of existing village communications including existing waterways .. .. (Voted)	(*b*)1,30,000	(*d*)1,25,000	..	..
Total ..	1,70,500	1,66,500	1,36,000	..
Recoveries by Collectors on account of lands benefited by embankments	25,000	25,000	40,000	26,834
Total B—Navigation, embankment and drainage work ..	3,20,000	3,28,000	3,06,000	1,66,303
Total XVIII A & B	3,25,000	3,33,000	3,11,000	1,76,033

	Rs.		Rs.
(*a*) Government of India grant	27,500	(*c*) Government of India grant	27,500
Local contribution	13,000	Local contribution	14,000
	40,500		41,500
(*b*) Government of India grant	90,000	(*d*) Government of India grant	87,000
Local contribution	40,000	Local contribution	38,000
	1,30,000		1,25,000

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
A—Irrigation Works.				
	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
ushing the Kana More river in the Murshidabad district ..	(*a*)5,000	..	..	..
argram irrigation scheme in the Midnapore district ..	(*a*)10,000	..	..	..
xcavation and repairs to Khairabani bundh and silt clearance of the channel from Aulia bundh, district Midnapore ..	1,900	1,500	2,500	..
alindi bundh scheme in the district of Bankura (*b*) ..	..	..	7,000	..
Amjhore Weir.				
Works	..	..	..	..
Extensions and improvements	..	..	..	..
Maintenance and repairs .. .. .. Voted ..	600	600	600	539
Establishment .. .. Voted ..	700	500	400	417
Establishment .. .. *Charged*	*600*	*200*	*150*	*134*
Tools and plant	100	50	50	16
Charges in England	..	..	..	30
Rounding .. .. Voted ..	..	..	+300	..
Rounding .. .. *Charged*	..	..	..	..
Total ..	2,000	1,350	1,500	1,136
Salbund Weir.				
Works	4,100	8,000	8,000	1,618
Maintenance and repairs	900	800	800	1,095
Establishment .. .. Voted ..	6,000	4,500	6,000	2,105
Establishment .. .. *Charged*	*2,000*	*1,800*	*1,850*	*682*
Tools and plant	200	150	350	82
Charges in England	..	..	..	148
Loss or gain by exchange	..	..	..	—1
Rounding .. .. Voted ..	—100	..	..	..
Rounding .. .. *Charged*	..	..	..	..
Total ..	13,100	15,250	17,000	5,729
Grand Total ..	32,000	18,100	28,000	6,865

(*a*) New works approved by the Cabinet. (Vide also Appendix A, page 30.)
(*b*) The scheme has been abandoned.

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals 1937-38.
1	2	3	4	5
A—Irrigation Works.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS EXPENDITURE.				
General survey				
Survey in connection with Damodar-Hooghly flush irrigation scheme.	(a) 49,500	(a) 28,000	1,63,300	49,23
Establishment .. .. Voted ..	33,800	(b) 1,48,000	64,200	65,10
Charged	*13,500*	(c)*15,400*	*6,300*	*41,70*
Tools and plant	1,600	6,100	5,100	3,54
Charges in England .. .. .. (*Charged*)	..	..	..	2,33
Loss or gain by exchange	..	..	..	—12
Rounding .. .. Voted ..	—300	..	+400	..
Charged	*—100*	..	*—300*	..
Total ..	98,000	1,97,506	2,41,000	1,61,917
Total A ..	1,30,000	2,15,600	2,69,000	1,68,782
B—Navigation, Embankment and Drainage Works.				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—*contd.*				
Orissa Coast Canal.				
Works	..	..	..	..
Extensions and improvements	(d)600	(e)1,400	..	..
Maintenance and repairs	10,220	5,200	5,200	7,483
Establishment .. .. .. Voted ..	5,000	3,600	3,000	11,785
Charged	*3,000*	*1,600*	*1,000*	*2,192*
Tools and plant	500	200	200	226
Charges in England	..	..	..	479
Loss or gain by exchange	..	..	..	—2
Rounding (voted) ..	..	..	—400	..
Total ..	19,320	12,000	9,000	22,163
Nadia Rivers.				
Works	..	..	..	..
Extensions and improvements	..	..	..	..
Maintenance and repairs	28,850	28,950	27,000	25,746
Establishment .. .. .. Voted ..	14,000	15,000	14,000	23,506
Charged	*6,000*	*6,000*	*5,500*	*6,648*
Tools and plant	1,000	1,000	800	799
Suspense	..	..	..	—495
Charges in England	..	..	..	1,449
Loss or gain by exchange	..	..	..	—8
Rounding (voted) ..	..	..	—300	..
Total	49,850	50,950	47,000	57,645
Carried over	69,170	62,950	56,000	79,808

(a) Details are :—

	Revised, 1938-39.	Budget, 1939-40.
Survey in progress	1,740	2,000
Contour survey in Central and Western Bengal	18,500	..
New unforeseen surveys	500	500
Contour survey of Central Bengal lying East of Jalangi and Bhagirathi rivers	44,340	47,000
	65,080	49,500
Say	28,000	

(b) Includes Rs. 56,000 for Development Circle and Rs. 73,000 for Revenue Survey in connection with Damodar-Hooghly flush irrigation scheme.

(c) Includes Rs. 6,600 for Development Circle.

(d) For conversion of a kutcha thatched toll office at Moregaon into a pucca one—a new work approved by the cabinet. (Vide also Appendix A, page 32.)

(e) Grant transferred from XVIIB—E & I Hijili Tidal Canal.

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
B—Navigation, Embankment and Drainage Works.	Rs	Rs	Rs.	Rs.
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—*contd.*				
Brought forward ..	69,170	62,950	56,000	79,808
Magra Hat Drainage Scheme.				
Works	..	..	..	..
Extensions and improvements	..	..	..	1,035
Maintenance and repairs	21,000	19,000	24,000	22,269
Establishment .. .. .. { Voted ..	10,000	10,000	13,000	19,318
Charged	*4,000*	*1,000*	*5,000*	*6,279*
Tools and plant	800	800	800	1,953
Charges in England	..	..	..	1,321
Loss or gain by exchange	..	..	..	—6
Rounding (voted) ..	..	..	+200	..
Total ..	35,800	33,800	43,000	52,169
Grand Trunk Canal.				
Works	..	..	..	..
Extensions and improvements	(*a*)494	..	..	..
Maintenance and repairs	4,700	4,700	4,500	2,491
Establishment .. .. .. { Voted ..	2,000	2,000	2,000	1,198
Charged	*1,000*	*1,000*	*1,000*	*623*
Tools and plant	200	200	200	209
Charges in England	..	..	..	131
Loss or gain by exchange	..	..	..	—1
Rounding (voted) ..	..	..	+300	..
Total ..	8,394	7,900	8,000	4,651
NEW WORKS AND WORKS IN PROGRESS				
New Works. (*b*)				
South-western Circle—				
Widening the bed of the Kaliaghye river in the Midnapore district by removing chakbunds and bastu land within 500 ft. on both sides of the river from Langolkota to Sewhpur	5,000	..	..	..
Fire protection appliances to Government buildings in the Gadghat Subdivision.	1,040	..	..	..
Converting the main room of the Nor Inspection bungalow into rest shed	524	..	..	..
Government Embankment S.-W. Circle—Tube-well in the Ampta Inspection bungalow.	1,755	..	..	..
Government Embankment—S.-W. Circle—Embedding an iron safe in the Sectional officer's quarters at Routra	13	..	..	..
Government Embankment—S.-W. Circle—Embedding an iron safe in the office at Powsia.	9	..	..	..
Government Embankment—S.-W. Circle—Constructing Sectional officer's office and quarters of Nalua Section at Kasinagar.	3,000	..	..	..
Government Embankment—Remodelling the Gopalpur Inspection bungalow.	1,500	..	..	..
	12,841	..	..	..
Carried over	1,13,364	1,04,650	1,07,000	1,36,628

(*a*) For constructing a Chowkidar's shed at Daspara—a new work approved by the cabinet. (Vide also Appendix A, page 32.)

(*b*) New works detailed above were approved by the Cabinet—vide Appendix A on page 31).

18.—Other Revenue Expenditure financed from ordinary revenues—*continued.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals 1937-38
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
B—Navigation, Embankment and Drainage Works.—*contd.*				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—*contd.*				
Brought forward ..	1,13,364	1,04,650	1,07,000	1,36,628
	12,841	..	..	..
Works in progress.				
South-Western Circle.				
Ranju bund Scheme, district Malda	1,900	2,000	2,000	
Kinop Sarkar's Tola Scheme, district Pabna	..	..	6,420	
Bhaimara khal Scheme district Nadia	..	..	8,000	..
Protective works at Kurigram against erosion of the river Dharla.	45,000	40,000	40,000	
Government Embankment Sinking a tube-well in the compound of the Seijberia Inspection bungalow.	..	1,200	1,522	..
Flushing the Bhatui river in the Nadia district—Bhatui Scheme.	12,400	3,000	..	
Bhairab Scheme in the district of Jessore	14,000	40,000	..	..
Flood protection on the right bank of the Damodar river ..	48,000	40,000	..	..
Other works.	..	..	..	—95
Southern Circle.				
Satkhira Khal Scheme in the district of Khulna ..	28,000	10,000	..	..
Re-excavation of the Jaliabari khal in the district of Faridpur (*a*).	24,500	4,000	..	..
Re-excavation of the Salda Bil khal in the Dacca district ..	3,964	1,000	..	..
Other works (*a*)	..	..	..	..
Total Works ..	1,90,605	1,41,200	57,942	—95
Extension and Improvement Works—New.				
Bahaghye drain (S. W. C.)—Embedding an iron safe in the Toll Collector's office at Sarpai. (*b*)	10	..	..	..
Extension and Improvement Works in progress.				
Government Embankment—Remodelling the Mohanpur Inspection bungalow.	1,100	800	800	..
Total E and I	1,110	800	800	..
Carried over	3,05,079	2,46,650	1,65,742	1,36,533

(*a*) Approved by the Cabinet. (Vide also Appendix A, page 31.)
(*b*) Ditto (Vide also Appendix A, page 32.)

18.—Other Revenue Expenditure financed from ordinary revenues—*continued.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Navigation, Embankment and Drainage Works—*contd.*				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—*contd.*				
Brought forward ..	3,05,079	2,46,650	1,65,742	1,36,533
Maintenance and repairs.				
South-Western Circle.				
Upkeep of new Bhairab cut	1,200	3,130	4,370	620
Upkeep of Gobra Nalacut	7,480	17,650	2,000	9,001
Improvement, navigable channels, Ganges river ..	23,250	23,170	24,200	22,745
Mahananda Bandalling	..	..	..	..
Soral surveying	430	430	450	409
Bhagirathi observations	3,500	3,500	3,500	3,466
Government embankments, South-Western Circle ..	2,27,500	2,56,900	2,26,000	1,71,811
Banka anti-malarial scheme	300	220	380	300
Upkeep of Lower Saraswati	300	300	300	298
Suvi Khal	15	15	40	10
Goorhoora Khal	200	230	390	343
Argowal drainage	650	600	2,000	5,475
Bajbundi bund	40	40	40	32
Bistupur zamindary bund	2,500	2,800	2,800	2,227
Joki embankment	450	520	520	351
Midnapore Takavi embankment under contract ..	(a)68,290	61,670	61,654	54,182
Hooghly Right Embankment	2,000	2,000	2,000	1,946
Madaria Khal Left Embankment	1,370	3,150	3,150	1,080
Dankuni drainage	2,300	8,000	8,900	4,820
Howrah drainage	11,380	5,430	5,430	2,241
Baliaghai drain	325	290	350	493
Daudpur drain	50	50	50	18
Khas Tahsil Khals	26,000	10,500	10,500	1,098
Rajapur drainage and Burojola	11,240	27,140	27,000	10,971
Upkeep of Jaboona	190	185	200	146
Upkeep of Amta	..	..	..	..
Embankment at Rajshahi with outfall channels and sluice ..	..	..	..	..
Ganges left bank protection including Padma revetment and Rajshahi revetment	400	370	400	..
Bogra Chotomanikya embankment	..	..	..	..
Magra cut	450	1,000	450	49
Serajganj mattress	5,000	4,760	5,000	1,449
G T Bench mark pillars	30	30	30	82
Boalia - Ganges Embankment (S. D.)	1,950	1,400	1,950	..
Boalia –Repairs to revetment and metal road	450	360	470	..
Sarda - Repairs to revetment	300	840	550	..
Padma - Ichhamati embankment	200	540	200	..
Serajganj—Repairs to Katakhal bank and road embankment	80	80	80	..
Khairapur sluice	..	..	..	..
	3,99,730	4,38,200	3,95,354	2,94,772
Carried over	3,05,079	2,46,650	1,65,742	1,36,533

(a) Includes Rs. 2,000 for constructing pucca quarters at Panskura for the sectional officer-in-charge of Takavi work (estimated cost Rs. 4,836) approved by the Cabinet.

18.—Other Revenue Expenditure financed from ordinary revenues—*continued*.

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs
B.—Navigation, Embankment and Drainage Works—*contd.*				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—*contd.*				
Brought forward	3,05,079	2,46,650	1,65,742	1,36,538
	3,99,730	4,38,200	3,95,354	2,94,772
Maintenance and repairs- concld.				
Southern Circle.				
River improvements (Dacca) (Buriganga, Dhaleswari, etc.) Dredging the Buriganga and Sitallakhya ..	22,000	21,600	22,000	21,581
Government embankments, Southern Circle	82,000	1,54,000	84,000	56,132
Bullee Bil	3,600	5,000	6,200	4,630
Bagjolla Drainage Scheme	150	160	320	229
Veragachi-Madarpur	400	400	400	355
Monikhali	1,600	1,600	1,500	1,306
Nowie-Sunthi	5,500	3,500	2,500	2,070
Arool Bil	950	990	1,100	1,257
Arapanch drainage	2,000	2,000	2,700	1,114
Bidyadhari spill operation	400	400	400	360
Conservancy of the Hooghly river	7,250	7,210	7,200	7,201
Bagoonbari Khal	..	..	..	..
Spirit level Bench mark	90	90	120	
Ichakhali Khal	60	..	60	..
Total Maintenance and repairs ..	5,25,730	6,35,150	5,23,854	3,91,007
Establishment—				
Voted .. S.-W. Circle, S. Circle	(*a*) 3,38,566	3,35,000	3,13,000	2,78,186
Charged .. *S.-W. Circle, S. Circle*	*1,37,400*	*1,34,000*	*1,06,000*	98,202
Establishment—Development Circle .. Voted .. / *Charged*	(*b*)73,346 / (*b*)*18,556*	.. / ..	.. / ..	.. / ..
Establishment under Collectors for collection of revenue on account of Zamindari embankment under the contract system	15,000	21,000	20,000	17,581
Tools and plant—				
South-Western Circle .. .. / Southern Circle	23,000	17,000	13,000	19,479
Total carried over	14,36,677	13,88,800	11,41,596	9,40,988

(*a*) Includes Rs. 202 for telephone connection in the office of the Bankura Division and Rs. 64 being one-third share of the cost of telephone connection in the combined Drawing office of the C. E. Irrigation and C. E. Communications and Buildings Branches.

(*b*) Represents cost of Development Circle with additional Mymensingh Division approved by the Cabinet.

18—Other Revenue Expenditure financed from ordinary revenues—*continued*.

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
I.—Navigation, Embankment and Drainage Works—*contd.*	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—*concld.*				
Total brought forward	14,36,677	13,88,800	11,41,594	9,40,988
Suspenses—				
Stock—				
(*i*) Charges	..	..	..	..
(*ii*) *Deduct* issues to works and other credits ..	..	..	..	..
London stores—				
(*i*) Charges—				
(*a*) Charges in England	(*a*)720	..	..	..
(*b*) Indian charges	..	..	..	..
(*ii*) *Deduct*—Credit by transfer to works or stock ..	..	..	..	..
Other suspense accounts—				
(*i*) Charges	(*b*) 3,000	..	..	..
(*ii*) *Deduct* Recoveries	..	..	..	..
Total suspense .. {Voted ..	2,280	1,200	4,000	9,760
{*Charged*	..	..	..	*10*
arges in England .. .. .. (*Charged*)	..	..	..	*21,236*
s or gain by exchange .. .. (*Charged*)	..	..	..	*111*
Rounding {Voted ..	441	..	404	..
{*Charged*	*+44*	..	..	..
Total .. .	14,34,000	13,90,000	11,46,000	9,52,343
MISCELLANEOUS EXPENDITURE				
tablishment .. .. {Voted .	9,500	10,300	10,000	10,556
{*Charged*	*3,800*	*4,000*	*3,700*	*3,859*
ols and plant	900	900	900	717
her charges	(*c*)23,700	26,200	25,250	15,394
ants-in-aid	(*d*)3,04,500	13,800	2,61,700	2,950
ant-in-aid—Grants and subvention to schemes for rural reconstruction from provincial revenues.	5,900	..	..	..
ant-in-aid—(*a*) Expenses out of the grant from the Central Government for economic development and improvement of rural areas (voted)—				
(*i*) Minor drainage and flushing schemes .. .	..	..	51,000	..
(*ii*) Improvement of existing village communications including existing waterways	..	..	50,000	..
(*b*) Expenses out of the grant received from public bodies for rural reconstruction scheme (voted)—				
(*i*) Minor drainage and flushing schemes	..	..	25,000	..
(*ii*) Improvement of existing village communications including existing waterways	..	..	10,000	..
Carried over .. {	3,47,400	55,500	4,37,550	33,476
	14,34,000	13,90,000	11,46,000	9,52,343

(*a*) For "Ronaldshay" one C. S. Ball joint, £50+ Freight £4=£54, 14s. Rs 720

(*b*) Details are—

Canals Division	+500
Khulna Division	+1,400
Dredger Division ..	−4,900
	−3,000

(*c*) Includes Rs. 4,000 for new survey approved by the Cabinet and Rs. 10,000 for gauge reading and collection of hydraulic ata

(*d*) Details are—

	Rs.
Waterways Board	2,50,000
Contribution to Central Bureau	2,500
Contribution to Hydro-dynamic Research Station at Khadakvasla	6,500
Contribution towards Satmile bridge over O. C. Canal	25,000
Contribution towards reconstruction of south abutment of the Ultadanga bridge ..	20,500
	3,04,500

18—Other Revenue Expenditure financed from ordinary revenues—*concld.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
B.—Navigation, Embankment and Drainage Works—*concld.*				
MISCELLANOUS EXPENDITURE—*concld.*				
Total brought forward	14,34,000	13,90,000	11,46,000	9,52,343
	3,47,400	55,500	4,37,550	33,476
Grant-in-aid—Expenses out of the grant from Central Government and of the local contributions received for economic development and improvement of rural areas—Grant-in-aid towards—				
(*a*) Minor drainage and flushing scheme (1st grant) ..	(*a*) 40,500	41,500	..	..
(*b*) Improvement of existing village communications including existing watering (2nd grant) ..	(*b*) 1,30,000	1,25,000	..	..
Charges in England—				
High Commissioner for India—				
Leave salaries and deputation pay .. Voted ..	..	2,500	2,720	
Charged	*25,240*	*46,300*	*49,680*	
Sterling overseas pay .. Voted ..	..	..	..	
Charged	*26,160*	*25,440*	*26,680*	
Stores for India (voted)	(*c*)	..	4,040	833
Other charges .. Voted ..	..	..	..	
Charged	..	*160*	..	
Loss or gain by exchange .. Voted ..	..	..	..	
Charged	..	..	..	—1
Rounding .. Voted ..	—100	..	—110	..
Charged	*—200*	..	*+440*	..
Total ..	5,69,000	2,96,400	5,21,000	34,305
Total B ..	20,03,000	16,86,400	16,67,000	9,86,648
Reserve for maintenance and repairs	1,50,000	..	1,50,000	..
Grand total A and B ..	22,83,000	19,02,000	20,86,000	11,55,430
Deduct—amount financed from Famine Insurance Grants ..	..	..	..	..
Net amount charged to Ordinary Revenues	22,83,000	19,02,000	20,86,000	11,55,430

(*a*) Government of India's 1st grant .. 27,500
Local contribution 13,000
40,500

(*b*) Government of India's 2nd grant .. 90,000
Local contribution 40,000
1,30,000

(*c*) Transferred to "Suspense—London Stores—Charges in England (voted) as detailed on page 19 under Bengal Government, Finance Department, No. 8609 F.B., dated 20th April 1938.

18.—(1) Other Revenue Expenditure financed from Famine Relief Fund.

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Expenditure.				
Irrigation Works .. .. { Voted ..	..	..	..	..
{ *Charged*	..	..	..	..
Navigation, Embankment and Drainage Works	..	..	..	..
Miscellaneous Expenditure—				
Establishment .. .. { Voted ..	..	..	..	..
{ *Charged*	..	..	..	..
Tools and plant	..	..	..	..
Other charges	..	..	..	..
Suspense	..	..	..	..
Grant-in-aid	..	..	..	..
Total ..	..	..	..	..

9.—Construction of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.

A.—Financed from Famine Insurance grants.

Irrigation Works	..	..	..	..
Navigation, Embankment and Drainage Works ..	..	..	..	..

B.—Financed from Ordinary Revenue.

A—Irrigation Works.

Productive—				
Damodar Canal—				
Works—				
New works	..	..	..	..
Works in progress	..	..	..	..
Establishment .. .. { Voted ..	..	..	..	..
{ *Charged*	..	..	..	..
Tools and plant	..	..	..	..
Suspense	..	..	..	..
Deduct—Receipts and recoveries on capital account ..	..	..	..	..
Charges in England .. { Voted ..	..	..	..	..
{ *Charged*	..	..	..	..
Loss or gain by exchange	..	..	..	..
Rounding	..	..	..	..
Total A—Irrigation Works	..	..	..	..

19.—Construction of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue— *concluded.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
B.—Financed from Ordinary Revenue—*concld.*				
B—Navigation, Embankment and Drainage Works.				
Unproductive— (Calcutta and Eastern Canals, Sundarbans Steamer Route, Madaripur Bil Route Dredgers "Foyers" and "Alexandra" and dredging Bidyadhari)—				
Works	..	(a) 2,000	..	2,709
Establishment — Voted	..	700	..	1,303
Establishment — *Charged*	..	*1,000*	..	*677*
Tools and plant	..	100	..	227
Suspense	..	..	..	..
Deduct—Receipts and recoveries on capital account	..	(b) 800	4,000	380
Charges in England — Voted	..	..	..	..
Charges in England — *Charged*	..	..	..	*113*
Loss or gain by exchange	..	..	..	—1
Rounding — Voted	..	..	..	..
Rounding — *Charged*	..	..	..	..
Total B—Navigation, Embankment and Drainage Works	..	3,000	—4,000	4,678
Deduct—Repayments of capital expenditure charged to ordinary revenues—				
Irrigation Works	..	..	..	..
Navigation, Embankment and Drainage Works	..	..	..	..
Net amount charged to ordinary revenues—				
Irrigation Works — Voted	..	..	..	..
Irrigation Works — *Charged*	..	..	..	..
Navigation, Embankment and Drainage Works — Voted	..	2,000	—4,000	3,859
Navigation, Embankment and Drainage Works — *Charged*	..	*1,000*	..	*819*

(a) For demarcation of Government land along Tolly's Nala

(b) Hire to be earned by the dredger "Alexandra" in dredging the Maniokdah, Mongalpur and Modhumat shoals.

38.—[illegible], Navigation, Embankment and Drainage Works not charged to Revenue.

Heads.		Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
1		2	3	4	5
A.—Irrigation Works.					
(a) PRODUCTIVE.					
Damodar Canal.					
Works		8,300	34,000	23,000	42,501
Extraordinary replacement		..	..	4,000	1,79,929
Establishment	Voted	5,700	24,000	10,500	54,777
	Charged	*1,300*	*7,900*	*6,500*	*16,767*
Tools and plant		300	1,500	1,000	1,921
Deduct—Receipts and recoveries on capital account		..	500	500	27,090
Suspense		..	..	..	..
Charges in England		..	..	..	3,495
Loss or gain by exchange		..	..	..	—18
Rounding	Voted	—200	..	..	..
	Charged	*—300*	..	*+500*	..
Total		15,000	66,900	45,000	2,72,282
Bakreswar Canal.					
Works		See below under Unproductive.	..	..	..
Establishment	Voted		..	..	..
	Charged		..	..	..
Tools and plant			..	..	..
Deduct—Receipts and recoveries on capital account			..	..	373
Total		..	..	..	—373
(b) UNPRODUCTIVE.					
Bakreswar Canal.					
Total—A		15,000	66,000	45,000	2,71,909
B.—Navigation, Embankment and Drainage Works.					
(a) PRODUCTIVE.					

66.—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue—*continued.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals 1937-38
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
B.—Navigation, Embankment and Drainage Works—*contd.*				
(*b*) UNPRODUCTIVE.				
Dredger "Cowley."				
Works	..	..	..	..
Establishment — Voted	..	..	..	..
Establishment — *Charged*	..	..	..	..
Tools and plant	..	..	..	..
Suspense	..	..	..	..
Deduct—Receipts and recoveries on capital account	..	..	..	9,270
Charges in England — Voted	..	..	..	..
Charges in England — *Charged*	..	..	..	..
Loss or gain by exchange	..	..	..	..
Total	..	..	..	−9,270
Dredger "Burdwan."				
Works	..	..	..	..
Establishment — Voted	..	..	..	..
Establishment — *Charged*	..	..	..	..
Tools and plant	..	..	..	..
Suspense	..	..	..	..
Deduct—Receipts and recoveries on capital account	(*a*) 18,000	..	..	..
Charges in England — Voted	..	..	..	..
Charges in England — *Charged*	..	..	..	..
Loss by exchange	..	..	..	..
Total	−18,000	..	..	..
Carried over	−18,000	..	..	−9,270

(*a*) Estimated receipts on account hire charges of the dredger likely to be employed by the Calcutta Corporation for 11 months in 1939-40.

68.—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue— *concluded.*

Heads.	Budget estimate, 1939-40.	Revised estimate, 1938-39.	Budget estimate, 1938-39.	Actuals, 1937-38.
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
—Navigation, Embankment and Drainage Works—*concld.*				
(*b*) UNPRODUCTIVE—*concld.*				
Brought forward ..	—18,000	..	..	—9,270
Dredger "Ronaldshay."				
rks	..	..	..	..
ablishment .. .. .. Voted ..	..	..	..	..
Charged	..	..	..	..
ls and plant	..	..	..	..
luct—Receipts and recoveries on capital account ..	(*a*) 41,000	(*a*) 95,000	95,000	57,763
arges in England . .. .. Voted ..	..	..	..	..
Charged	..	..	..	..
s or gain by exchange	..	..	..	..
Total ..	—41,000	95,000	—95,000	—57,763
Total—B ..	—59,000	—95,000	—95,000	—67,033
Grand Total—A and B ..	—44,000	—29,000	—50,000	2,04,876
duct—				
(1) Amount financed from Famine Insurance Grants ..	..	..	..	
(2) Amount financed from Ordinary Revenues	..	..	..	
dd—				
Repayments of Capital Expenditure charged to Ordinary Revenues	..	..	..	..
Net amount not charged to Revenues ..	—44,000	—29,000	—50,000	2,04,876

(*a*) Represent hire receipts expected from the Calcutta Corporation for dredging the storm water channel.

APPENDIX A.

List of original works.

Irrigation.

1939-40.

Description of works.	Sanctioned estimate.	Expenditure to end of 1937-38.	Grant in 1938-39.	Probable expenditure in 1938-39.	Estimated expenditure in 1939-40.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs
XVII-A (Unproductive).					
NEW WORKS.					
Damodar Canal—Extension and Improvements.					
1. Sanitary privy in the Assistant Executive Engineer's residence at Rondia	1,239	..	..	..	1,239
2. Tube-well in the Zilladar's and Overseer's combined quarters at Galsi	420	..	..	..	420
WORKS IN PROGRESS.					
Damodar Canal—Estension and Improvements.					
1. Constructing a reference Bench mark pillar at head works—Rondia	324	..	324	324	..
2. Increasing roadway and providing railings to 5 bridges over the distributaries Nos. 2 and 2A of the Main Canal	250	..	250	838	..
3. Constructing pipe culverts under public roads in connection with the distributary No. 6 of the Main Canal	1,000	..	1,000	1,000	..
4. Widening the Paraj road bridge in reach No. 1 of the Main Canal	1,613	..	1,613	1,613	..
5. Constructing a syphon aqueduct at chainage 70,250 of Branch canal	10,000	..	10,000	5,000	9,000
6. Installation of 6 rain gauges in the Damodar Canal area	954	..	954	795	159
7. Constructing 6 khalasis sheds on the distributaries of the Branch Canal	5,934	..	5,934	5,886	35
8. Construction of 8 khalasis sheds on the distributary No. 6 system of the Main Canal ..	7,296	..	7,296	7,192	110
9. Constructing 55 pipe culverts under public roads in connection with the distributary No. 6 system of the Main Canal ..	7,525	..	7,525	7,525	..

Description of works.	Sanctioned estimate.	Expenditure to end of 1937-38.	Grant in 1938-39.	Probable expenditure in 1938-39.	Estimated expenditure in 1939-40.
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Installation of a lightning conductor to the combined Zilladar's and overseer's quarters and office on the distributary No. 6 of the Main Canal at Balgona	150	..	150	150	..
Installation of a lightning conductor to the combined Zilladar's quarters and office in connection with the Branch canal at Bonpas	150	..	150	150	..
Remodelling the roadway of the weir No. 5 of the Main Canal for passing a 10 ton roller ..	3,600	..	3,600	3,050	..
Remodelling the roadway of the weir No. 2 of the Main Canal for passing a 10 ton roller ..	3,600	..	3,600	3,595	..
Constructing a stop dam at the off-take of the distributary No. 1A of the Branch Canal ..	297	..	297	297	..
Providing a cart bridge to the existing regulator at chanage 11,470′ of the distributary No. 8A of the Branch Canal	465	..	465	435	50
Constructing a permanent pipe outlet at chainage 63,328′ of the Main Canal (Reach No. 6 left bank)	355	..	355	330	
Constructing a drainage cut in Mouza Narayanpur in connection with the Main Canal, Reach No. 1	200	..	200	165	39
Construction of a minor channel from chainage 14,450′ (right) of the Distributary No. 6 of the Branch Canal	905	..	905	515	871
Construction of 3 servants' quarters for the residence of the Executive Engineer, Damodar Canal Division at Burdwan ..	950	..	..	..	
Construction of a regulator at 50,300′ in reach No. 1 of the Main Canal to feed distributary Nos. 1, 2 and 2A of the Main Canal ..	15,000	..	..	..	
Fitting regulating boards at Banka Syphon of the Main Canal	3,000	33,834	..	840	236
Regulators in distributaries	19,600	..	..	..	..
Construction of a diversion road from chainage 36,627′ to 37,612′ 6″ of the distributary No. 1 of the Branch Canal	300	..	300	..	..
Total—Damodar Canal ..	85,127	33,834	44,918	39,700	11,659

Description of works.	Sanctioned estimate.	Expenditure to end of 1937-38.	Grant in 1938-39.	Probable expenditure in 1938-39.	Estimated expenditure in 1939-40.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
NEW WORKS.					
Eden Canal—Extensions and Improvements.					
1. Fire protecting appliances to Government buildings on the Eden Canal	701	..	..	..	500
2. Sinking a tube-well in Sectional Officers' quarters at Jujuti	850	..	..	..	850
WORKS IN PROGRESS.					
Eden Canal—Extensions and Improvements—					
3. Remodelling the bridge across the Eden Canal at Kristopur	3,200	..	..	3,300	..
Total Eden Canal ..	4,851	..	..	3,300	1,350
Bakreswar Canal—E. & I.—Works in progress	..	..	1,000	1,000	..
Total XVII—A (Productive) ..	89,978	33,834	45,918	44,000	13,009
XVII-A—(Unproductive).					
Bakreswar Canal—Extensions and Improvements—Works in progress	..	..	..	..	1,000
NEW WORKS.					
Midnapore Canal—Extensions and Improvements.					
1. Remodelling outhouses of the Mirpur rest shed	300	..	..	..	300
2. Constructing pucca quarters at Panskura for the Sectional Officer, Irrigation ..	4,836	..	..	..	2,000
3. Conversion of 3 kutcha thatched toll offices at Dainan, Bansberia and Panskura into pucca ones	1,824	..	..	..	1,800
Total—XVII-A—(Unproductive)	6,960	..	..	..	5,100

Description of works.	Sanctioned estimate	Expenditure to end of 1937-38.	Grant in 1938-39.	Probable expenditure in 1938-39.	Estimated expenditure in 1939-40.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII-B—(Unproductive).					
NEW WORKS.					
Hijili Tidal Canal—Extensions and Improvements.					
Conversion of the kutcha thatched toll office at Terapakhia into a pucca one	608	..	..	..	600
WORKS IN PROGRESS.					
Hijili Tidal Canal—Extensions and Improvements.					
Constructing a pucca toll office at Peechhaboni ..	1,474	..	(*a*) 1,400	..	..
NEW WORKS.					
Calcutta and Eastern Canals—Extensions and Improvements.					
Hydrant for supplying fresh water to the touring launches at Khulna (*b*)	190	..	..	..	190
WORKS IN PROGRESS.					
Calcutta and Eastern Canals—Extensions and Improvements.					
Reconstruction of—					
1. Barrackpore bridge	3,66,500	1,800	1,20,000	70,000	80,000
2. Tollyganj bridge	1,56,500	1,20,700	10,000	7,000	5,000
3. Ultadanga bridge over the New Cut Canal ..	1,21,475	95,700	..	..	..
4. Alipore bridge	1,94,000	1,83,900	2,000	1,000	5,000
5. Narkeldanga bridge	3,48,200	2,64,200	4,000	2,000	..
6. Manicktola bridge	3,13,691	3,01,900	..	..	..
7. Belliaghata bridge	2,94,680	2,69,300	1,500	1,500	..
8. Chitpore bridge	1,32,000	1,01,100	500	500	..
NEW WORKS.					
Sundarbans Steamer Route—Extensions and Improvements.					
1. Hydrant for supplying fresh water to the touring launches at Khulna (*b*)	190	..	..	..	190
2. Electric installation in the Executive Engineer's office at Khulna (*c*)	743	..	..	..	743
NEW WORKS.					
Madaripur Bil Route—Extension and Improvements.					
1. Hydrant for supplying fresh water to the touring launches at Khulna (*b*)	128	..	..	..	128
2. Electric installation in the Executive Engineer's office at Khulna (*c*)	742	..	..	..	742
Total XVII-B—(Unproductive) ..	19,31,121	13,38,600	1,39,400	82,000	92,593

(*a*) The work relates to the Orissa Coast Canal under 18B—E. and I. and the grant for 1938-39 has been transferred to that head
(*b*) The estimated cost of the work is Rs. 508 which is chargeable ⅓th to C. and E. Canal, ⅓th to S. S. Route and ⅓th t
M. B. Route.
(*c*) The estimated cost of the work is Rs. 1,485 chargeable ½ to S. S. Route and ½ to M. B. Route.

Description of Works.	Sanctioned estimate.	Expenditure to end of 1937-38.	Grant in 1938-39.	Probable expenditure in 1938-39.	Estimated expenditure in 1939-40.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18A.					
NEW WORKS.					
1. Flushing the Kana More river in the Murshidabad district	15,441	..	..	..	5,000
2. Jhargram irrigation scheme in the Midnapore district	2,47,160	..	..	..	10,000
Works in progress.					
1. Excavation and repairs to Khairabani bund and silt clearance of the channel from Aulia bund, district Midnapore	4,364	..	2,500	1,500	1,000
2. Kalindi bund scheme in the district of Bankura (*a*)	9,959	..	7,000	..	..
3. Sal bund weir in Bankura	64,248	52,174	8,000	8,000	4,100
Total 18A ..	3,41,172	52,174	17,500	9,500	21,000
NEW WORKS.					
Miscellaneous Expenditure—Surveys.					
1. New unforeseen surveys	..	..	500	500	500
Works in progress.					
2. Soil survey in connection with More Reservoir project	3,300	..	3,300	..	..
3. Irrigation schemes, investigation and contour survey	(*b*) 1,50,000	..	1,50,000	(*c*) 44,340	(*c*) 47,000
4. Survey in progress	..	..	2,000	1,740	2,000
5. Contour survey in Central and Western Bengal	1,46,000	..	2,500	—18,500	..
6. Engineering survey in connection with the Damodar-Hooghly flush irrigation scheme	..	..	5,000	..	..
Total 18A—Miscellaneous ..	2,99,300	..	1,62,300	28,080 or 28,000	49,500

(*a*) The scheme has been abandoned.

(*b*) Out of the lump provision, 4 schemes including contour survey of Central Bengal lying east of Jalangi and Bhagirathi rivers have been undertaken in 1938-39. They are (1) Bhairab project by Feeder, (2) [illegible] scheme in Khulna and (3) Flood protection scheme on the right bank of the Damodar river. Details regarding [illegible] will be found under "18B—Works" on the next page.

(*c*) Represents provision for contour survey of Central Bengal lying east of [illegible] rivers.

Description of Works.	Sanctioned estimate.	Expenditure to end of 1937-38.	Grant in 1938-39.	Probable expenditure in 1938-39.	Estimated expenditure in 1939-40.
1	2	3	3	5	6
18 B—Works.	Rs.	Rs.	Rs.	Rs.	Rs.
NEW WORKS.					
South-Western Circle—					
1. Widening the bed of the Kaliaghye river in the Midnapore district by removing chak bunds and bastu land within 500 feet on both sides of the river from Langolkota to Sewlipur ..	85,931	..	..	..	5,000
2. Fire protection appliances to Government buildings in the Gadghat subdivision ..	1,040	..	..	..	1,040
3. Converting the main room of the Nor inspection bungalow into rest shed ..	524	..	..	..	524
4. Government Embankment—Remodelling the Gopalpur inspection bungalow ..	3,200	..	..	..	1,500
5. Government Embankment—Tube-well in the Ampta inspection bungalow ..	1,755	..	..	..	1,755
6. Government Embankment—Embedding an iron safe in the Sectional Officer's quarters at Rontra	13	..	..	..	13
7. Government Embankment—Embedding an iron safe in the office at Powsia ..	9	..	..	..	9
8. Government Embankment—Constructing Sectional Officer's office and quarters of Nalua section at Kasinagar	4,200	..	..	..	3,000
Works in progress.					
South-Western Circle—					
1. Ranju Bund scheme, district Malda ..	3,893	..	2,000	2,000	1,900
2. Kinoo Sarkar's jola scheme, district Pabna ..	12,845 (⅓rd of 38,535).	..	6,420	..	..
3. Improvement of the Bhaimora Khal, district Nadia	15,960	..	8,000	..	..
4. Protective works at Kurigram, district Rangpur, against erosion of the river Dharla ..	85,000	..	40,000	40,000	45,000
5. Government Embankment—Sinking a tube-well in the compound of the Seijberia inspection bungalow	1,522	..	1,522	1,200	..
6. Flushing the Bhatui river in the Nadia district	21,376	..	..	3,000	12,400
7. Bhairab scheme in the district of Jessore ..	2,17,000	..	..	40,000	14,000
8. Flood protection on the right bank of the Damodar river	1,16,500	..	..	40,000	48,000
Southern Circle—					
9. Satkhira Khal scheme in the district of Khulna	38,000	..	..	10,000	28,000
10. Re-excavation of the Jaliabari Khal in Faridpur	30,536	..	..	4,000	24,500
11. Re-excavation of the Salda Bil Khal in the Dacca district.	4,964	..	..	1,000	3,964
Total—18B—Works ..	6,44,268	..	57,942	1,41,200	1,90,605

Description of Works.	Sanctioned estimate.	Expenditure to end of 1937-38.	Grant in 1938-39.	Probable expenditure in 1938-39.	Estimated expenditure in 1939-40
1	2	3	3	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18—B—Extensions and Improvement.					
New Works (South-Western Circle).					
Orissa Coast Canal—E. and I.—Conversion of a Kutcha thatched toll office at Mosagaon ..	608	..	..	..	600
Balliaghye drain—E. and I.—Embedding an iron safe in the Toll Collector's office at Sarpai ..	10	..	..	..	10
Southern Circle.					
Grand Trunk Canal—E. and I.—Constructing a chowkidar's shed at Daspara	494	..	..	..	494
Works in progress.					
Government Embankment—Remodelling the Mohanpur inspection bungalow ..	1,894	..	800	800	1,100
Magrahat Drainage Scheme—Southern Circle—Constructing a wooden bridge over Usti-Nainan Canal	1,100	..	..	..	..
Hijili Tidal Canal—Constructing a pucca toll office at Peechaboni	(a)	..	(a)	1,400	..
Total—18B—E. and I. ..	4,106	..	800	2,200	2,204
18—B—Miscellaneous Expenditure—Surveys.					
New surveys	..	15,394	5,850	26,200	(b) 4,000
Survey in progress	..		19,400		(c) 19,700
19B.					
Works in progress.					
Demarcation of Government land along Tolly's Nullah	35,661	26,983	..	2,000	
68A.					
Works in progress.					
Damodar Canal project—Works	63,41,638	84,92,095	23,000	34,000	8,300
Damodar Canal project—Extra ordinary replacement			4,000	..	..

(a) *Vide* against Hijili Tidal Canal under XVIIB—E. and I. on page 29.

	Rs.
(b) South-Western Circle	2,000
Southern Circle	2,000
	4,000

(c) Includes Rs. 10,000 for gauge reading and collection of hydraulic data.

Bengal Presidency

Communications and Works Department (Irrigation Branch).

Distribution of the provision for the establishment of the Bengal Communications and Works Department (Irrigation Branch) for the year 1939-40.

COMMUNICATIONS AND WORKS DEPARTMENTS.

Distribution of the provision for the establishment of t

Circle and Division.	Chief Engineer.	Superintending Engineers.		Executive Engineers.		Assistant Engi
	Charged.	Charged.		Charged.		Charged
1	2	3	4	5	6	7
	Rs.	No.	Rs.	No.	Rs.	No.
Chief Engineer	34,500	..	..	1	17,200	..
South-Western Circle.						
Superintending Engineer ..	..	1	27,933	1	10,187	
Cossye Division	..	..	..	1	15,380	
Damodar Division ..	..	..	..	1	13,150	
Nadia Rivers Division ..	..	..	..	2	20,950	
Bankura Division	..	..	..	1	12,400	..
Total ..	..	1	27,933	6	72,076	
Southern Circle.						
Superintending Engineer ..	..	1	22,942	..	..	
Canals Division	..	..	..	1	15,300	
Khulna Division	..	..	..	2	29,050	
Dredger Division ..	..	..	..	2	19,885	
Total ..	..	1	22,942	5	64,235	
Damodar Canal	..	..	..	1	11,950	
*Development Circle with existing Divisions (temporary).	..	1	7,356 (*a*)	2	(*b*) 2,400	
*New Mymensingh Division (temporary).	..	..	..	1	(*c*) 1,200	
Total ..	..	1	7,356	3	3,600	
Grand total ..	34,500	3	58,231	16	1,69,061	

*Approved by the Cabinet.

(*a*) Represents the difference between the pay of a Superintending Engineer and a seniormost Executive Engineer.

engal Communications and Works Department (Irrigation Branch) for the year 1939-40—*contd.*

xecutive ers.	Assistant Engineers.		Upper subordinates.		Overseers.		Lower subordinates.		Accountants.	
8	9	10	11	12	13	14	15	16	17	18
Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
..	..	..	..	..	..			..	..	..
	..	.	..	..					..	..
	2	12,129	..	.	15	24,965	3	3,195	1	2,725
	2	11,020	..	..	7	12,630	4	4,685	1	3,240
	2	13,125	..	..	8	13,530			1	1,800
	..	..		..	4	9,380			1	1,800
	6	35,274	..	..	34	60,505	7	7,880	4	9,565
	..	..	..	..					..	..
	2	12,929	..	..	13	21,650	1	1,200	1	3,240
	3	20,981	..	.	12	18,886		.	1	3,030
	1	7,825	..	..	5	9,850	1	1,135	1	2,956
	6	41,735	..		30	50,386	2	2,335	3	9,226
	3	14,293	..	..	8	10,553	..	.	..	..
..	..	..	..	..						
	..	..	..	..		..		.		..
..	..	..	..	..	..	..	..	..	..	..
..	15	91,302	..	..	72	1,21,444	9	10,215	7	18,791

(b) Represents extra pay for 2 Executive Engineers in charge of 2 additional Divisions.
(c) Represents extra pay for 1 Executive Engineer.

COMMUNICATIONS AND WORKS DEPARTMENT.

Distribution of the provision for the establishment of the

Circle and Division.	Office.		Petty establishment.		Medical establishment.			
							Engineer.	Subordinate.
	19	20	21	22	23	24	25	26
	No.	Rs.	No.	Rs.	No.	Rs.	Rs.	Rs.
Chief Engineer	25	(a) 39,060	..	..	..	..	..	
South-Western Circle.								
Superintending Engineer ..	27	28,178	..	..	..	..	..	..
Cossye Division	38	27,298	26	5,182	..	..	1,800	5,040
Damodar Division ..	16	15,598	10	1,932	..	..	..	3,600
Nadia Rivers Division ..	17	15,103	12	2,302	..	..	3,600	2,880
Bankura Division ..	17	9,465	..	..	..	..	..	(b)16,440
Total ..	115	95,642	48	9,416	..	..	5,400	27,960
Southern Circle.								
Superintending Engineer ..	26	25,181	..	..	..	..	..	..
Canals Division	24	16,466	..	..	..	..	1,800	720
Khulna Division	23	13,982	..	..	..	..	..	720
Dredger Division ..	21	15,044	..	..	..	..	..	
Total ..	94	70,673	..	..	..	..	1,800	1,440
Damodar Canal	..	..	..	..	..	..	..	5,040
Development Circle with existing Division (temporary).	..	..	..	..	..	..	7,200	6,480
New Mymensingh Division (temporary).	..	..	..	..	..	..	1,800	3,600
Total ..	..	..	..	..	..	..	9,000	10,080
Grand Total ..	234	2,05,375	48	9,416	..	..	16,200	44,520

(a) Includes Rs. 11,000 being ⅓rd share of Drawing Branch Establishment.
(b) Includes special establishment costing Rs. 15,804 for Contour Survey.
(c) Includes special Travelling allowance of Rs. 4,440 for Contour Survey.

Bengal Communications and Works Department (Irrigation Branch) for the year 1939-40—*contd.*

Temporary.					Allowance.		Reserve.		Travelling allowance.	
Office.	Petty.	Account-ant.	Medical.	Total.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
27	28	29	30	31	32	33	34	35	36	37
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	..	..	..		..	200	..	—160	2,000	500
660	..	..	..	660	3,320	2,386	—174	—12	2,500	250
960	..	..	..	7,800	..	500	..	..	2,000	8,000
1,294	..	..	..	4,894	1,985	1,452			1,500	8,500
1,644	..	..	..	8,124	..	250			3,000	7,200
8,448	..	..	..	24,888	1,160	716			2,200	(c)8,540
13,006	..	..	..	46,366	6,465	5,304	- 174	12	11,200	32,490
	..	..	..			2,198	- 77	- 216	2,500	250
4,936	..	..	..	7,456		2,102			1,200	7,000
2,640	..	..	..	3,360		25			3,000	7,000
7,882	..	..	..	7,882		1,998			1,700	4,400
15,458	..	..	..	18,698		6,323	- 77	—216	8,400	18,650
25,963	..	3,240	..	34,243		100	- 50	— 89	2,000	6,000
20,640	..	..	..	34,320	2,100		..		4,000	8,000
7,476	..	..	..	12,876	..				1,500	3,000
28,116	..	..	..	47,196	2,100				5,500	11,000
82,543	..	3,240	..	1,46,503	8,565	11,727	—301	—317	29,100	68,640

COMMUNICATIONS AND WORKS DEPARTMENT.

Distribution of the provision for the establishment of t

Circle and Division.	Contingencies.	Total.	Deduct recoveries.	Total charge.			English
				Charged.	Voted.	Total.	Charged
	38	39	40	41	42	43	44
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Engineer	(a)8,264	1,01,564	..	53,700	47,864	1,01,564	14,16
South-Western Circle.							
Superintending Engineer ..	(b)5,000	80,228					
Cossye Division	8,000	1,16,183					
Damodar Division ..	(c)9,000	89,586					
Nadia Rivers Division ..	5,500	90,884					
Bankura Division ..	(d)9,204	79,753					
Total ..	36,704	4,56,634	4,000	1,17,500	3,35,134	4,52,634	20,440
Southern Circle.							
Superintending Engineer ..	(e)8,100	60,878					
Canals Division	(f)11,125	99,668					
Khulna Division	(g)6,040	1,05,354					
Dredger Division	(h)8,525	81,200					
Total ..	33,790	3,47,100	45,000	95,500	2,06,600	3,02,100	16,800
Damodar Canal	4,500	83,500	..	13,900	69,600	83,500	
Development Circle (temporary).	9,500	67,676	..	..	..	..	
Mymensingh Division (temporary).	5,650	24,226	..				
Total ..	15,150	91,902	..	18,556	73,346	91,902	..
Grand Total ..	98,408	10,80,700	49,000	2,99,156	7,32,544	10,31,700	51,400

(*a*) Includes Rs. 4,500 for rent of Writers' Buildings. Includes also Rs. 64 for ⅓rd share of the cost of telephone connection in the combined Drawing Office of the Chief Engineer, Irrigation Branch, and the Chief Engineer, Communications, and Buildings Branch approved by the Cabinet.

(*b*) Includes Rs. 3,800 for rent of Imperial Secretariat Buildings.

(*c*) Includes Rs. 3,850 for rent of Imperial Secretariat Buildings, Rs. 300 for stipends of 2 student Overseers and Rs. 200 for G. P.'s fees for conducting cases.

(*d*) Includes Special contingency of Rs. 1,970 for Contour Survey. Includes also Rs. 202 for telephone connection in the office of the Executive Engineer approved by the Cabinet.

(*e*) Includes rent of office accommodation in the Imperial Secretariat Buildings.

(*f*) Ditto ditto.

(*g*) Includes rent for office accommodation in a Provincial buildings.

(*h*) Ditto ditto.

Bengal Communications and Works Department (Irrigation Branch) for the year 1939-40—*concld.*

...nt.		Pensionary charges.			Grand Total.			
Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	
45	46	47	48	49	50	51	52	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	(A) 14,160	8,000	6,000	14,000	75,860	53,864	1,29,724	(A) Leave salary (*charged*) .. Rs. 12,000 Overseas pay (*charged*) 2,160 14,160
..	(B) 20,440	14,000	32,000	46,000	1,51,940	3,67,134	5,19,074	(B) Leave salary (*charged*) .. Rs. 10,840 Overseas pay (*charged*) 9,600 10,440
..	(C) 16,800	13,000	26,000	39,000	1,25,300	2,32,600	3,57,900	(C) Leave salary (*charged*) .. Rs. 2,400 Overseas pay (*charged*) 14,400 16,800
..	..	3,000	8,000	11,000	16,900	77,600	94,500	
								Total English cont. Leave salary— *Chared* .. Rs. 25,240 Overseas pay (*charged*) 26,160 51,400
..	..	..	..	..	18,556	73,346	91,902	
..	51,400	38,000	72,000	1,10,000	3,88,556	8,04,544	11,93,100	

COMMUNICATIONS AND WORKS DEPARTMENT.

Distribution of the provision for the Irrigation, Revenue, etc., Establishments

Special Revenue

Canals and Division.	Canal.	Revenue officer	Irrigation Revenue Establishment.										Temporary establishment
			Zilladars.		Tahsildars.		Munshis or Muharrirs.		Amin.		Other establishment.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
South-Western Circle.		Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	Rs.
Revenue Division, Midnapore Canal and Cossye Division.	Midnapore Canal	..	3	4,538	7	3,480	8	4,188	1	512	30	7,791	3,62
Bankura ..	Salbundh Canal	..	..	..	..	..	..	..	..	..	..	..	528
	Bakreswar Canal	..	..	..	..	..	..	..	..	..	..	..	1,913
Cossye Division.	Hijli Tidal Canal	..	..	..	..	..	..	..	..	..	..	..	.
	Orissa Coast Canal.	..	..	..	..	..	..	..	..	..	..	..	..
Damodar Division.	Eden Canal	..	..	..	..	..	..	..	..	..	..	..	3,310
Nadia Rivers Division.	Nadia Rivers	..	..	..	..	..	..	..	..	..	..	..	..
	Total South-Western Circle.	..	3	4,538	7	3,480	8	4,188	1	512	30	7,791	9,375
Southern Circle.													
Canals Division.	Calcutta Canals	..	..	..	..	..	..	..	..	..	..	..	..
	Mogra Hat Channels.	..	..	..	..	..	..	..	..	..	..	..	..
Dredgor Division.	Calcutta and Eastern Canals, Sundarbans Steamer Route, etc.	..	..	..	..	..	..	..	..	..	..	..	..
Khulna Division.	Madaripur Bil Route.	..	..	..	..	..	..	..	..	..	..	..	..
	Eastern Canals	..	..	..	..	..	..	..	..	..	..	..	..
	Total Southern Circle.	..	..	..	..	..	..	..	..	..	..	..	..
Damodar Canal Division.	Damodar Canal	(d) 8,100	4	3,876	27	12,244	15	6,304	2	842	90	(e) 19,832	22,037
Midnapore and Howrah.	Embankment under contract system.	..	..	..	..	..	..	..	..	..	..	..	..
	Grand Total ..	8,100	7	8,414	34	15,724	23	10,492	3	1,354	120	27,623	31,412

(b) Rs. 6,000 chargeable to Calcutta and Eastern Canals.
" 4,500 " " Sundarbans Steamer Route.
" 3,200 " " Madaripur Bil Route.
" 600 " " Magrahat Channels.
" 885 " " D. Schedule Embankments.
15,185

(c) Rs. 135 chargeable to Calcutta and Eastern Canals.
" 135 " " Sundarbans Steamer Route.
" 90 " " Madaripur Bil Route.
" 120 " " D. Schedule Embankments.
Total .. 480

(d) Includes special pay of Rs. 900.
(e) Includes Rs. 6,540 for 41 patrols and gauge readers under the Executive Engineer, Damodar Canal Division.
(f) Temporary staff—Midnapore Collectorate for apportionment work in connection with Midnapore Talaoi Embankment .. 9,163
Ditto Howrah Collectorate 1,140
Rs. 10,303

BENGAL PRESIDENCY.

the Bengal Communications and Works Department (Irrigation Branch) for the year 1939-40.

stablishment.

Water regulation.			Navigation.			Steamer.									
Permanent.		Temporary.	Permanent.		Temporary.	Permanent.		Temporary.	Allowance.	Reserve.	Travelling allowance.	Contingencies.	Total.	Grand Total.	
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	
No.	Rs.	Rs.	No.	Rs.	Rs.	No.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	480	37	10,051	1,080	5	(a) 2,292	..	320	153	3,500	1,600	43,609	..	
..	..	..	..	..	..	..	..	..	..	..	..	..	528	..	
..	..	..	..	..	..	..	..	..	110	..	..	..	2,023	..	
..	..	..	18	6,317	..	..	..	..	..	..	..	..	6,317	..	
..	..	..	9	4,449	..	..	..	..	..	..	..	..	4,449	..	
..	..	..	..	..	..	..	..	..	..	..	..	..	3,310	..	
..	..	..	..	..	..	11	3,552	1,212	..	..	..	..	4,764	..	
..	..	480	64	20,817	1,080	16	5,844	1,212	430	156	3,500	1,600	65,000	65,000	
15	3,316	..	63	22,266	2,484	..	..	..	1,126	411	..	..	29,603	..	
..	..	..	7	5,446	1,236	..	..	..	..	..	..	..	6,682	..	
..	..	..	..	..	..	38	(b) 15,185	(c) 480	..	..	..	..	15,665	..	
..	..	..	4	2,324	3,996	..	..	..	..	..	..	..	6,320	..	
..	..	..	..	..	2,730	..	..	..	..	..	..	..	2,730	..	
15	3,316	..	74	30,036	10,446	38	15,185	480	1,126	411	..	..	61,000	61,000	
..	..	12,835	..	..	..	..	..	..	1,620	−490	8,000	2,800	98,000	98,000	
..	..	..	5	3,814	(f) 10,303	..	..	..	96	−83		870	15,000	15,000	
15	3,316	13,315	143	54,667	21,829	54	21,029	1,692	3,272	−9	11,500	5,270	2,39,000	2,39,000	

) To be allocated in the final accounts as follows :—
- th to Midnapore Canal.
- to Government Embankments, South-Western Circle.
- th to Taccavi Embankments (Amarahi).
- th to Hijili Tidal Canal.
- th to Orissa Coast Canal.

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Government of Bengal

Department of Communications and Works

(Communications and Buildings)

Budget Estimate of Provincial Civil Works in Bengal Presidency

For the Year 1939-40

Preliminary Issue

Heads:	
Revenue	XXXIX—Civil Works
Expenditure	50—Civil Works

Superintendent, Government Printing
Bengal Government Press, Alipore, Bengal
1939

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BENGAL LEGISLATIVE ASSEMBLY LIBRARY. TEN 141

REVENUE.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF REVENUE UNDER XXXIX—PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40.

BUDGET ESTIMATE OF THE REVENUE THAT WILL BE REALISED BY, AND ON ACCOUNT OF, CIVIL WORKS OF THE DEPARTMENT OF COMMUNICATIONS AND WORKS IN BENGAL FOR THE YEAR FROM 1st APRIL 1939 TO 31st MARCH 1940.

	Actuals, 1937-38.	Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.	Rs.
ents	3,89,018	3,60,000	3,75,000	3,75,000
terest on Cemetery Endowments	..	..	..	..
erry receipts	..	..	..	..
olls on roads	43,701	45,000	44,000	44,000
ecoveries of expenditure	81,664	64,000	1,00,000	82,000
ransfer from Central Road Development Account ..	13,21,782	25,81,000	23,31,000	29,61,000
iscellaneous	9 62,565	1,60,000	1 69 000	1,60,000
ransfer from the Deposit Account of the balance of the Fund for reconstruction of earthquake damage	32	..	..	..
ransfer from the deposit account of grant for economic development and improvement of rural areas—				
(*a*) Agricultural Institute at Daulatpur		30,000	30,000	..
(*b*) Improvement of existing village communications (excluding waterways) ..		1,20,000	1,05,000	1,20,000
ransfer from deposit account of grant received from public bodies for rural reconstruction scheme Improvement of existing village communication (excluding waterways)		30,000	15,000	..
oss or gain by exchange	4	..	..	..
educt—Refunds	1,616	4,000	40,000	5,000
or rounding	..	..	..	..
Total ..	27,97,975	34,16,000	31,10,000	37,59,000

CHARGES.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF EXPENDITURE UNDER 50—CIVIL WORKS—PROVINCIAL IN BENGAL FOR THE YEAR 1939-40.

ABSTRACT OF THE ESTIMATED CHARGES UNDER "50—CIVIL WORKS—PROVINCIAL" IN BENGAL FOR THE YEAR FROM 1ST APRIL 1939 TO 31st MARCH 1940—*concluded*.

	Actuals, 1938-38.		Budget Estimate, 1938-39.		Revised Estimate, 1938-39.		Budget Estimate, 1939-40	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
Original Works	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
(*a*) Buildings—								
(1) Approved in course of construction ..							20,84,419	19,000
(2) Not commenced ..	20,00,383	*36,951*	35,85,000	*72,000*	25,85,600	*74,000*	20,04,000	68,179
(3) Rounding ..							−1,419	−179
(*b*) Communications—								
(1) Approved in course of construction ..							12,43,500	
(2) Not commenced ..	9,82,171		12,81,000	..	11,39,000	..	1,43,000	3,000
(3) Rounding ..							−500	
Total ..	29,82,554	*36,951*	48,66,000	*72,000*	37,24,600	*74,000*	54,73,000	90,000
Repairs.								
(*a*) Buildings ..	23,54,036	*3,90,361*	26,80,000	*3,96,000*	23,80,000	*3,92,000*	23,92,000	3,91,000
(*b*) Communications ..	17,59,433	*28,081*	18,21,000	*35,000*	19,20,000	*35,000*	18,02,000	35,000
Total ..	41,13,469	*4,18,442*	42,01,000	*4,31,000*	43,00,000	*4,27,000*	41,94,000	4,26,000
Total Works and Repairs.								
(*a*) Buildings ..	43,54,419	*4,27,312*	59,65,000	*4,68,000*	49,65,600	*4,66,000*	64,79,000	4,78,000
(*b*) Communications ..	27,41,604	*28,081*	31,02,000	*35,000*	30,59,000	*35,000*	31,88,000	35,000
Total ..	70,96,023	*4,55,393*	90,67,000	*5,03,000*	80,24,600	*5,01,000*	96,67,000	5,13,000
Establishment ..	14,50,227	*3,27,492*	13,59,440	*3,25,333*	14,12,000	*3,68,000*	14,70,200	3,68,000
Tools and Plant ..	61,956	*3,809*	88,000	*5,000*	88,000	*5,000*	1,50,500	5,000
Grants-in-aid ..	23,44,963	*4,06,000*	31,01,700	*4,00,000*	30,09,000	*4,00,000*	40,32,300	4,00,000
Grants and subventions to schemes of rural reconstruction under Communications.	..		..		..		4,000	
Expenses out of the grant from the Central Government for economic development and improvement of rural areas—Grants-in-aid for improvement of existing village communications (excluding waterways), and Agricultural Institute, Daulatpur ..			1,46,600	*3,200*	1,00,000	*4,000*	..	..
Expenses out of grant received from public bodies for rural reconstruction scheme—Grant-in-aids for improvement of existing village communications (excluding waterways) (voted) ..	..		30,000	..	15,000	..	..	
Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—Grants in aid for improvement of existing communications excluding waterways (2nd grant schemes)—								
(*a*) Government of India grant ..	..		..	..	..	..	1,20,000	
(*b*) Local contributions ..	..		..	..	..	..	20,000	
Suspense ..	9,106	−2,485	2,500	..	2,500	..	−2,000	
Deduct—English cost of establishment and stores ..	..	..	..	..	..	..	..	..
Charges in England ..	35,379	*54,692*	18,400	*66,560*	22,100	*47,800*	35,900	*60,000*
Deduct—Recoveries of establishment ..	1,91,228	*43,763*	3,55,000	*88,000*	3,47,000	*91,000*	4,19,000	*1,01,000*
Loss or gain by exchange ..	−189	*285*	..	..	..	..	..	
Or roumding ..	..	..	+160	−93	..	..	..	
Grand Total ..	1,08,06,237	*11,92,850*	1,34,59,000	*12,16,000*	1,23,26,200	*12,35,800*	1,50,78,000	*8,50,000*

Provincial Civil Works

Bengal Presidency

PART I

Details of the Budget Estimates for Original Works under Provincial Civil Works in Bengal for the year 1939-40.

PART

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Project and work.	Amount of estimate.	Outlay.	
						Actual to end of 1937-38.	Probable during 1938-39
					Rs.	Rs.	Rs.
				ORIGINAL WORKS—BUILDINGS.			
				Excise.			
Excise ..	Darjeeling ..	Siliguri ..	1	Construction of a new liquor ware-house at Siliguri ..	14,150	..	5,000
	Suburban ..	Kakdwip ..	2	Construction of quarters for the Sub-Inspector of Excise and Salt and barracks for petty officers and peons of the Kakdwip Circle, 24-Parganas	6,962	..	3,000
				New Works.			
	Burdwan ..	Asansol ..	3	Construction of a Warehouse for storing liquor, etc., within the Court compound at Asansol.	18,000		
			4	Reserve for minor works ..	..	..	..
				Total Excise ..	..	..	..
				Registration.			
Registration ..	Bakarganj ..	Morrelganj ..	5	Combined office and quarters for sub-Registrar, Morrelganj	..	..	2,000
	Ditto ..	Rampal ..	6	Combined office and quarters for the Sub-Registrar, Rampal, Khulna ..	14,235	..	2,000
	Hijli ..	Lalbag ..	7	Combined office and quarters for the Sub-Registrar, Lalbag, Murshidabad ..	..	..	9,000
	Ditto ..	Sonamukhi ..	8	Construction of a combined office and quarters for Sub-Registrar, at Sonamukhi in the district of Bankura	12,300 (Rough cost).	..	..
	Dacca ..	Mymensingh	9	Extension of the Record room of Mymensingh Sadar Registration office ..	13,778	..	10,000
	Bakarganj ..	Bhanga ..	10	Combined office and quarters for the Sub-Registrar, Bhanga, Faridpur ..	..	..	..
				Carried over ..	..	..	..

UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40.

Grant, 1939-40.									
Works approved in course of construction.			Works not commenced.			Total.		Item No.	Remarks and references.
Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
7,700	..	7,700	..	..	..	7,700	..	1	
4,000	..	4,000	..	..	..	4,000	..	2	
..	..	..	17,000	..	17,000	17,000	..	3	
..	..	..	10,000	..	10,000	10,000	..	4	
11,700	..	11,700	27,000	..	27,000	38,700	..		
15,000	..	15,000	..	..	..	15,000	..	5	Rough cost Rs. 20,000.
12,000	..	12,000	..	..	..	12,000	..	6	Rough cost Rs. 16,000.
4,500	..	4,500	..	..	..	4,500	..	7	Rough cost Rs. 14,000.
..	..	..	10,000	..	10,000	10,000	..	8	Rough cost Rs. 12,300 (substituted in place of Vishnupur).
3,000	..	3,000	..	..	..	3,000	..	9	Rough cost Rs. 13,000.
..	..	..	10,000	..	10,000	10,000	..	10	Rough cost Rs. 16,000.
34,500	..	34,500	20,000	..	20,000	54,500	..		
..	..	..	..	..	..	..	..		

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Projects and work.	Amount of estimate.	Outlay.	
						Actual to end of 1937-38.	Probable during 1938-39.
					Rs.	Rs.	Rs.
				Brought forward ..			
				ORIGINAL WORKS—BUILDINGS—*contd.*			
				REGISTRATION—*concld.*			
Registration ..	Dacca ..	Jamalpur ..	11	Combined office and quarters for the two Sub-Registrars of Jamalpur, in the district of Mymensingh.	11,690	..	5,000
	Ditto ..	Srinagar ..	12	Construction of Sub-Registrar's quarters, Srinagar, in the district of Dacca.	..	..	..
	Rajshahi ..	Bogra ..	13	Construction of separate Record Room, Bogra.	27,470	..	10,000
				New Works.			
	Bakarganj ..	Magura ..	14	Construction of office and quarters for the Sub-Registrar, Magura.	16,100		
	Ditto ..	Satkhira ..	15	Construction of office and quarters for the Sub-Registrar, Satkhira.	16,800	..	
	Rajshahi ..	Pabna ..	16	Extension of Sadar Registration office, Pabna.	10,700	..	
	....	....	17	Installation of electric lights and fans in Government buildings.	3,822	..	
	....	....	18	Reserve for minor works ..	..	..	..
				Total Registration ..	..	..	..
				LAND REVENUE.			
	Dacca ..	Mymensingh ..	19	Construction of a residence for the Settlement Officer at Mymensingh.	31,580	..	15,000
				Total Land Revenue ..	..	..	..
				Carried over ..	..	..	..

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NDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40

Grant, 1939-40									
Works approved in course of construction.			Works not commenced			Total		Item No.	Remarks and references.
Voted.	Charged.	Total.	Voted	Charged	Total	Voted	Charged		
Rs	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs		
11,700	..	11,700	27,000	..	27,000	38,700	.		
34,500	..	34,500	20,000	..	20,000	54,500	..	..	
6,000	..	6,000	..			6,000		11	
..	..	..	1,500		1,500	1,500		12	Rough cost Rs. 17,100.
13,900	..	13,900	..	..		13,900		13	
			16,100		16,100	16,100		14	
			16,800		16,800	16,800		15	
	..	..	10,700		10,700	10,700		16	
	.	..	3,822		3,822	3,822		17	
..	..	..	20,000	..	20,000	20,000		18	
54,400	..	54,400	88,922	..	88,922	1,43,322	..	.	
17,000	..	17,000	.	..	..	17,000	..	19	
17,000	..	17,000	..	.		17,000	.	..	
..	..	..	..	..	..	..	..	..	
83,100	..	83,100	1,15,922		1,15,922	1,99,022		.	

PART

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Projects and work.	Amount of estimate.	Outlay.	
						Actual to end of 1937-38.	Probable during 1938-39.
					Rs.	Rs.	Rs.
				Brought forward ..	..	..	.
					..	..	
				ORIGINAL WORKS—BUILDINGS—*contd.*			
				GENERAL ADMINISTRATION.			
Heads of Provinces—Residences for Heads of Provinces.	....	....	20	Supplementary works in connection with certain additions to and alterations in Government House at Darjeeling	(A)14,000	..	1,500
			21	Reserve for works in connection with Government Houses	..	..	..
			22	Reserve for minor works in connection with Barrackpore Government House	..	..	.
				Total Residences for Heads of Provinces ..	..	..	..
Secretariat and headquarters establishments.	City ..	Calcutta ..	23	Reserve for minor works, Secretariat, Writers' Buildings	..	..	..
				Total Secretariat and headquarters establishments	..	..	..
Commissioners and District Officers.	Suburban ..	Alipore ..	24	Construction of a building in the Army Clothing site at Alipore for accommodation of several permanent offices.	5,33,351	1,65,860	2,54,000
	Rajshahi ..	Rangpur ..	25	Construction of a residence for the Collector of Rangpur.	59,995	21,462	35,700
	Bakarganj ..	Madaripur ..	26	Construction of a New Subdivisional Headquarters at Madaripur.	5,40,000	29,725	82,000
	Dacca ..	Mymensingh	27	Establishment of a landing ground for Ambulance Aeroplane at Mymensingh.	22,293	5,154	5,000
					..	..	..
				Carried over ..	..	..	..
					..	..	..

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DER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40.

Grant, 1939-40									
Works approved in course of construction.			Works not commenced			Total.		Item No	Remarks and references.
Voted.	Charged	Total.	Voted.	Charged	Total	Voted	Charged		
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.		
83,100	..	83,100	1,15,922	..	1,15,922	1,99,022	.		
.	..	..	..	..					
.	13,000	13,000	.	.	..	..	13,000	20	(A) Cost will be charged against the main estimate sanctioned by the Secretary of State.
.	..	..	.	25,000	25,000	..	25,000	21	
..	..	..	..	3,000	3,000		3,000	22	
.	13,000	13,000		28,00	28,000		41,000		
.	..	..	3,000	.	3,000	3,000		23	
.	..	..	3,000	..	3,000	3,000	..		
1,42,000	..	1,42,000	..	..		1,42,000		24	
100	..	100	..	..		100	.	25	
1,26,000	..	1,26,000	..	..	..	1,26,000	..	26	
12,000	..	12,000	..	..		12,000	..	27	
2,80,100	..	2,80,100	3,000	..	3,000	2,83,100	..		
2,80,100	13,000	2,93,100	3,000	28,000	31,000	2,83,100	41,000		
..	..	..	..	.	..	. .	..		

PART

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORKS

Head of classification.	Executive Division.	Locality	Item No.	Projects and work.	Amount of estimate.	Outlay	
						Actual to end of 1937-38	Probable during 1938-39
					Rs.	Rs.	Rs.
				Brought forward ..	..	..	
					..	..	
				ORIGINAL WORKS—BUILDINGS—*contd.*	..	..	
				GENERAL ADMINISTRATION—*contd.*			
Commissioners and District Officers—*contd*	Bakarganj	Jhenidah ..	28	Construction of a new residence for the Civil Subdivisional Officer at Jhenidah in the District of Jessore.	15,800	..	2,500
	Darjeeling ..	Kalimpong	29	Construction of a Subdivisional Court building with out-houses at Kalimpong.	55,810	1,304	35,000
	Bakarganj ..	Bagerhat ..	30	Residence for the Subdivisional Officer, Bagerhat, Khulna.	..		2,000
	Burdwan ..	Rampurhat	31	Subdivisional Officer's Court building, Rampurhat.	..	..	2,000
	Do. ..	Katwa ..	32	Court rooms at Katwa ..	..	.	2,000
	Do. ..	Asansol ..	33	Subdivisional Court, Asansol	.		2,500
	Hijli ..	Bankura .	34	Racks in the record room of the Bankura Collectorate.	..	.	13,600
	Dacca ..	Jamalpur ..	35	Residence for the Subdivisional Officer, Jamalpur.	..	..	1,000
	Do. .	Narayanganj	36	Subdivisional Court building at Narayanganj.	..	..	5,000
	Do. ..	Mymensingh	37	Extension of Mymensingh Collectorate building for accommodation of Police Office.	35,749	..	25,000
	Do. ..	Tangail ..	38	Sub-treasury, strong room and guard room, Tangail.	..	..	
	Rajshahi ..	Pabna ..	39	Circuit House at Pabna ..	40,570	..	14,000
	Jalpaiguri ..	Balurghat ..	40	Subdivisional Court building, Balurghat.	20,125	..	2,000
	Chittagong	Brahmanbaria	41	Subdivisional Court building, Brahmanbaria.	24,523	..	5,000
				Carried over ..	..	..	
					..	..	

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ER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40.

Grant, 1939-40								Item No	Remarks and references.
ks approved in course of construction.			Works not commenced			Total			
ted.	Charged.	Total.	Voted.	Charged	Total	Voted	Charged		
Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs		
3,100	..	83,100	1,15,922		1,15,922	1,99,022			
	..	..	..	..					
0,100	13,000	2,93,100	3,000	28,000	31,000	2,83,100	41,000		
3,800	.	13,800	..	.	..	13,800		28	Rough cost Rs. 15,800
19,500	.	19,500	..	..	..	19,500		29	Rough cost Rs. 63,900
13,500	..	13,500	.			13,500		30	Rough cost Rs 18,000.
8,000		8,000	.			8,000		31	Rough cost Rs 23,000
11,000	..	11,000				11,000		32	Rough cost Rs 13,000.
10,000		10,000	.			10,000		33	Rough cost Rs 13,000.
5,000		5,000	..			5,000		34	Rough cost Rs 18,200.
12,000	..	12,000	..	.	.	12,000		35	Rough cost Rs 22,000
30,000	.	30,000	..			30,000		36	Rough cost Rs 36,000
10,000	..	10,000	.	.	.	10,000		37	Rough cost Rs 44,000
	..	.	10,000		10,000	10,000		38	Rough cost Rs 15,000
26,500	.	26,500	.			26,500		39	Rough cost Rs 41,000
11,400	..	11,400	..			11,400		40	
20,000	..	20,000	..	.	..	20,000		41	Rough cost Rs 25,000
5,70,800	13,000	4,83,800	13,000	28,000	41,000	4,83,800	41,000		
..	..	..	..	..	..	..	..		

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORK

Head of classification.	Executive Division.	Locality.	Item No.	Project and work.	Amount of estimate.	Outlay. Actual to end of 1937-38.	Outlay. Probabl during 1938 39
					Rs.	Rs.	Rs
				Brought forward ..	..	..	
					..	..	
				ORIGINAL WORKS— BUILDINGS—*contd.*			
				GENERAL ADMINISTRATION—*concld.*			
Commissioners and District Officers—*concld.*	Chittagong ..	Comilla ..	42	Construction of a new Sadar Treasury building, Comilla	38,940 (Revised)	..	17,260
				New Work.			
	Dacca	Kishoreganj	43	Thorough repairs to and certain additions and alterations in the Nazaranee Mission buildings at Kishoreganj for Subdivisional Officer's court and office	18,451		
	Bakarganj	Bhola	44	Construction of Sub-Divisional Court buildings, Bhola	45,311		
	Hijli	Midnapore ..	45	Purchase of "Hastings House," Midnapore for Collector's residence.	48,000		
	City	Calcutta	46	Installation of admiralty type water-tight plugs on the roof of the Bengal Legislative Buildings for the purpose of illumination	658		
	Chittagong	Rangamati	47	Conversion of two clerks' quarters at Rangamati into quarters for Sub-Deputy Collector, Bohmong Circle.	866		
			48	Installation of electric lights and fans in Government buildings	28,575		
	Burdwan .	Asansol	49	Construction of new hazat for under-trials for Subdivisional Officer's office at Asansol.	6,800		
	Do. .	Arambagh .	50	Providing a witness shed in kutchery compound at Arambagh	3,926		
	Do. .	Howrah .	51	Extension of the existing lock-up of Howrah Police Office in Howrah Court	3,341		
			56	Reserve for minor works grant of the Commissioners of Divisions.	..	..	
				Total Commissioners and District Officers.			
				Total General Administration			
				ADMINISTRATION OF JUSTICE.			
District Courts ..	City ..	Calcutta ..	53	Additions to and alterations in the Police Court Buildings No. 2, Bankshall Street, Calcutta.	54,424	45,384	2,000
	Dacca ..	Netrakona ..	54	Construction of Courts for 3 Munsifs at Netrakona.	..	..	20,000
	Chittagong	Feni ..	55	Construction of a Pucca Civil Court Building at Feni.	44,017	..	13,500
				Carried over ..	..	..	
					..	..	

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ER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40

Grant, 1939 40.									
ks approved in course of construction.			Works not commenced			Total		Item No	Remarks and references
ed	Charged.	Total.	Voted.	Charged	Total.	Voted	Charged		
s	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs		
3,100	..	83,100	1,15,922		1,15,922	1,99,022			
0,800	13,000	4,83,800	13,000	28,000	41,000	4,83,800	41 000		
5,000	..	5,000	..	..		5,000		12	Rough cost Rs. 38,940
			18,454		18,454	18,454		43	
			45,311		45,311	45 311		44	
			18,000		18 000	18,000		45	
			658		658	658		46	
				866	866		866	47	
			28,575		28,575	28,575		48	
			6,800		6,800	6 800		49	
			3,926		3,926	3 926		50	
			3,311		3,311	3 311		51	
	..	..	70,300	709	71 009	70,300	709	52	
5,75,800	13,000	4,88,800	2,38,368	29,575	2,87,943	7,14,168	42,575		
4,000	..	4,000	..	..		4,000		53	
24,000	..	24,000		..		24 000		54	
30,000	..	30,000	..	..		30 000		55	
58,000	..	58,000	..	..	..	58,000	..		
5,58,900	13,000	5,71,900	3,54,290	29,575	3,83,865	9,13,190	42 575		

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Projects and work.	Amount of estimate.	Outlay.	
						Actual to end of 1937-38.	Probable during 1938-39
					Rs.	Rs.	Rs.
				Brought forward ..	..	..	..
					..	..	..
				ORIGINAL WORKS—BUILDINGS—*contd.*			
				ADMINISTRATION FO JUSTICE—*concld.*			
District Courts—*concld.*	Burdwan ..	Katwa ..	56	Construction of a new Court building for two Munsif's and certain additions to and alterations in the existing double Munsif's Court building at Katwa.	14,100	..	..
	Bakarganj ..	Barisal ..	57	Double storied Court building for four Sessions Judges, Barisal.	..	.	8,000
	Dacca ..	Mymensingh	58	Additions and alterations to New Judge's Court, Mymensingh.	..	..	10,000
	Do. ..	Iswarganj ..	59	Construction of a single Munsifi, Iswarganj, in the district of Mymensingh.	32,588	.	10,000
	Chittagong	Patiya ..	60	Construction of 4th Munsif's Court, Patiya	14,419	.	1,000
	Do. ..	North Raojan	61	Munsif's residence, North Raojan.	10,279	.	5,000
	Do. ..	Lakshmipur	62	Double Munsifi, Lakhmipur	14,295	..	5,000
	Do. ..	South Raojan	63	Munsif's residence, South Raojan.	11,596	..	10,000
	Suburban ..	Diamond Harbour.	64	Munsiffs quarters, Diamond Harbour.	15,000		
				New works			
	Dacca	Tangail	65	Construction of a single Munsifi at Tangail, 3rd Court.	20,400		
	Rajshahi ..	Bogra ..	66	Construction of a Record room at Bogra	39,620		
	Burdwan ..	Hooghli ..	67	Construction of a New Record room at Hooghli	10,000		
	Do.	Howrah ..	68	Construction of a New Civil Court building at Howrah.	3,43,878		
			69	Installation of electric lights and fans in Government buildings	35,046	.	
			70	Witness sheds in civil courts in Bengal.	75,000		
			71	Reserve for minor works, District Courts.	..	..	..
				Total District Courts ..	..	.	
High Court ..	..	..	72	Reserve for minor works, High Court.	..	..	.
				Total High Court ..	..	..	
				Total Administration of Justice.			
				Carried over ..	..	..	..
					..	..	..

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ER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40.

Grant, 1939-40.								Item No	Remarks and references.
ks approved in course of construction.			Works not commenced.			Total			
ed.	Charged.	Total.	Voted.	Charged	Total.	Voted.	Charged		
s.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs		
,900	13,000	5,71,900	3,54,290	29,575	3,83,865	9,13,190	42 575		
,000	..	58,000			58,000				
	..	..	10,000		10,000	19,000		56	Rough cost Rs 20,000.
7,000	..	47,000	..			47,000		57	Rough cost Rs 72,000.
2,000	..	22,000	..			22,000		58	Rough cost Rs. 32,000.
20,000	..	20,000	..			20,000		59	
13,400	..	13,400				13,400		60	
5,000	.	5,000	..			5,000		61	
7,200	..	7,200	..			7,200		62	
500	..	500	..			500		63	
			15,000		15,000	15,000		64	
			4,000		4,000	4 000		65	
			39,600		39,600	39,600		66	
			10,000		10 000	10 000		67	
			2,00,000		2,00,000	2,00 000		68	
			35,046		35 046	35 046		69	
			75,000		75,000	75,000		70	
..	..	..	50,000		50,000	50,000		71	
,73,100	..	1,73,100	4,38,646		4,38,646	6,11,746			
..	..	..	4,000	..	1,000	4,000		72	
	..	..	4,000	.	4,000	4 000			
,73,100	..	1,73,100	4,42,646	..	4,42,646	6,15,746			
..	..	..	..		..	..			
,32,000	13,000	7,45,000	7,96,936	29,575	8,26,511	15,28,936	42,575		

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Projects and work.	Amount of estimate.	Outlay.	
						Actual to end of 1937-38.	Probable during 1938-39
					Rs.	Rs.	Rs.
				Brought forward	..	..	..
				ORIGINAL WORKS— BUILDINGS *contd.*			
				JAILS AND CONVICT SETTLEMENTS.			
District and Central Jails.	Suburban ..	Dum Dum ..	73	Construction of a new Central Jail at Dum Dum and conversion of the Ammunition Factory at Dum Dum to accommodate the Eastern Frontier Rifles ..	9,11,738	2,46,050	46,000
	Dacca ..	Mymensingh	74	Additional works in the Mymensingh Jail ..	10,061	..	6,000
	Suburban ..	Alipore ..	75	Construction of seven family quarters for the Headwarders in the Presidency Jail.	..	..	12,000
	Rajshahi ..	Pabna ..	76	Construction of a Hospital in the Pabna Jail.	16,450		7,000
	Suburban ..	Tollygunge	77	Removal of the Reformatory and Industrial School to a new site at Tollygunge.	6,32,000	..	
				New Works.			
	High ..	Midnapore ..	78	Construction of three workshods with Ramgarh tiled roof at Midnapore Central Jail.	26,500		
	Ditto ..	Berhampore	79	Construction of a barrack for 20 warders and 4 sick warders in Berhampore Jail.	13,000	..	
	..	..	80	Installation of electric lights and fans in Government buildings.	9,890	..	
	..	..	81	Reserve for minor works, Jails	..	..	..
				Total Jails and Convict Settlements	..	..	..
				POLICE.			
Police ..	Chittagong ..	Comilla ..	82	Construction of certain buildings in the New Reserve Police Lines at Comilla ..	45,059	19,986	21,600
				Carried over ..	..	..	..
					..	..	..

continued.

DER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40.

Grant, 1939-40									
orks approved in course of construction.			Works not commenced			Total		Item No	Remarks and references.
oted.	Charged,	Total.	Voted.	Charged	Total	Voted	Charged		
Rs	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs		
,32,000	13,000	7,45,000	7,96,936	29,575	8,26,511	15,28,936	42,575		
..	..	..	..	.	.	.	..		
1,00,000	..	1,00,000	..	..	..	1,00,000		73	
4,000	..	4,000	..		..	4,000		74	Rs 16,500, the amount of detailed estimate.
4,500	..	4,500	..	..	..	4,500		75	Rough cost Rs. 27,800.
9,400	..	9,400	..	..	..	9,400		76	
	..	.	2,00,000		2,00,000	2,00,000		77	
		.	26,500		26,500	26,500		78	
	..	.	13,000		13,000	13,000		79	
		..	9,890		9,890	9,890		80	
			50,000		50,000	50,000	..	81	
1,17,900	..	1,17,900	2,99,390	..	2,99,390	4,17,290	..		
3,000	..	3,000	..		..	3,000		82	
3,000	..	3,000	..		..	3,000			
8,49,900	13,000	8,62,900	10,96,326	29,575	11,25,901	19,44,226	42,575		

PART

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Projects and work.	Amount of estimate.	Outlay.	
						Actual to end of 1937-38.	Probable during 1938-39.
					Rs.	Rs.	Rs.
				Brought forward	..	..	..
				ORIGINAL WORKS—BUILDINGS—*contd.*			
				POLICE—*concld.*			
Police—*concluded*	Chittagong	Comilla ..	83	Construction of a Hospital building with outhouses in the Reserved Police Lines at Comilla	36,245	23,764	800
	Suburban ..	Calcutta ..	84	Construction of quarters for officers of Special Branch and Detective Department at Porabazar	..	..	25,000
	Chittagong	Comilla ..	85	Construction of buildings for the New Reserve Police Lines at Comilla ..	..	..	21,500
	Dacca	Mohanganj .	86	Construction of buildings for Mohanganj Police Station in the district of Mymensingh	..	..	
	Do. ..	Dacca .	87	Adaptation of portion of the Mental Hospital for the accommodation of the Chowkbazar Section House, Dacca ..	..	..	10,000
				New Works.			
	City	Calcutta	88	Reconstruction of Entally Police Section House.	1,14,000		
	Bakarganj ..	Hijla,	89	Construction of buildings at Hijla Police-station in the district of Bakarganj.	26,700		
	Rajshahi	Serajganj	90	Construction of quarters for the Subdivisional Police Officer, Serajganj.	16,500		
	Chittagong	Lama	91	Costruction of a new Police building with outhouse and Sub-Inspector's quarters at Lama.	14,500	..	
	City ..	Calcutta	92	Acquisition of premises No. 14, Lord Sinha Road for accommodation of Special Branch of the Calcutta Police.	1,34,000		
	....	..	93	Lump provision for Police buildings.	2,00,000		
	..	...	94	Installation of electric lights and fans in Government buildings.	15,971		
	..	....	95	Lump provision for minor works.	..	..	
	....	....	96	Reserve for minor works, Calcutta Police ..	..	..	..
	....	....	97	Reserve for minor works, Bengal Police ..	..	..	..
				Total Police ..	..	..	..
				Carried over ..	..	..	..

—continued.

NDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40.

Grant, 1939-40.								Item No.	Remarks and references.
Works approved in course of construction.			Works not commenced			Total.			
Voted.	Charged	Total.	Voted.	Charged	Total.	Voted.	Charged.		
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.		
8,49,900	*13,000*	8,62,900	10,96,326	*29,575*	11,25,901	19,46,226	*42,575*		
3,000	..	3,000	..			3,000			
3,000		3,000				3,000		83	
1,00,000		1,00,000	..			1,00,000	..	84	Rough cost Rs. 3,01,775.
50,000		50,000				50,000	..	85	Rough cost Rs. 2,40,000.
			5,000		5,000	5,000		86	Rough cost Rs. 44,089.
13,000		13,000				13,000		87	Rough cost Rs. 28,100
			1,14,000		1,14,000	1,14,000		88	
			26,700		26,700	26,700		89	
			16,500		16,500	16,500		90	
				5,000	5,000		*5,000*	91	
			1,34,000		1,34,000	1,34,000		92	
			2,00,000		2,00,000	2,00,000		93	
			15,971		15,971	15,971		94	
		..	1,00,000		1,00,000	1,00,000		95	
..		..	15,000	..	15,000	15,000		96	
	..	..	57,299	*2,701*	60,000	57,299	*2,701*	97	
1,69,000	..	1,69,000	6,84,470	*7,701*	6,92,171	8,53,470	*7,701*		
10,18,900	*13,000*	10,31,900	17,80,796	*37,276*	18,18,072	27,99,696	*50,276*		

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Projects and work.	Amount of estimate.	Outlay	
						Actual to end of 1937-38	Probable during 1938-39
					Rs.	Rs.	Rs.
				Brought forward ..			
				ORIGINAL WORKS—BUILDINGS—*contd.*			
				EDUCATION OTHER THAN EUROPEAN AND ANGLO-INDIAN (GENERAL).			
				EDUCATION.			
University ..	Suburban ..	Calcutta ..	98	Establishment of a "Purdah College for girls" ..	..	..	5,40,000
	City ..	Calcutta ..	99	Adaptation of the Christ Church buildings for the accommodation of the Bethune College, Calcutta	(*a*) 79,741	..	15,000
Secondary ..	Chittagong	Rangamati	100	Construction of quarters for Subdivisional Inspector of Schools, Rangamati ..	6,664	..	1,660
	Ditto ..	Ditto ..	101	Construction of residential quarters for the new European Head Master of Rangamati Government High School ..	10,656	..	10,000
	Eastern Electrical.	Dacca ..	102	Installation of electric lights and fans at the Dacca Collegiate School ..	..	..	10,000
	Bakarganj ..	Barisal ..	103	Construction of a building for the accommodation of the junior classes of the Barisal Zilla School ..	10,407	..	6,000
				New Works.			
	Chittagong	Rangamati	104	Three quarters for 3 Superintendents of hostels attached to Rangamati H. E. School.	19,000		
	Dacca ..	Dacca ..	105	Buildings for Eden High Schools for Girls at Dacca.	7,50,000		
	Chittagong	Rangamati	106	Quarters for clerks of the Rangamati H. E. School.	3,023	..	
	....	....	107	Installation of electric lights and fans in Government buildings.	8,057	..	
	....	....	108	Reserve for minor works ..	..	..	..
				Total Education other than European and Anglo-Indian	..		..
				EUROPEAN AND ANGLO-INDIAN EDUCATION.			
	Darjeeling ..	Kurseong ..	109	Construction of a building for use as a Roman Catholic chapel at the Victoria Boys' School, Kurseong ..	17,766	..	3,000
				Carried over ..			

—*continued.*

NDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40.

Grant, 1939-40								Item No.	Remarks and references.
Works approved in course of construction.			Works not commenced.			Total.			
Voted.	Charged.	Total.	Voted.	Charged	Total.	Voted.	Charged		
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs		
10,18,000	*13,000*	10,31,900	17,80,796	*37,276*	18,18,072	27,99,696	*50,276*		
2,00,000	..	2,00,000	..	..	..	2,00,000		98	
65,000		65,000		..	..	65,000		99	(*a*) Amount of detailed estimate.
..	*5,000*	5,000			..		*5,000*	100	
..	*600*	600		..			*600*	101	
4,000	..	4,000				4,000	..	102	Rough cost Rs. 14,761.
2,500	..	2,500	..	..	..	2,500	..	103	Rough cost Rs. 12,000.
				10,000	10,000		*10,000*	104	
			2,00,000		2,00,000	2,00,000		105	
..	..		..	*3,023*	3,023	..	*3,023*	106	
..			8,057	..	8,057	8,057	..	107	
..	..		44,917	*83*	45,000	44,917	*83*	108	
2,71,500	5,600	2,77,100	2,52,974	13,106	2,66,080	5,24,474	18,706		
14,400	..	14,400	..	..	..	14,400	..	109	
..	..	..	..	..	..	..	..		
14,400	..	14,400	..	..	..	14,400	..		

PART

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Projects and work.	Amount of estimate.	Outlay.	
						Actual to end of 1937-38.	Probable during 1938-39
					Rs.	Rs.	Rs
				Brought forward ..	..	..	
				ORIGINAL WORKS—BUILDINGS—*contd.*	..	..	
				EUROPEAN AND ANGLO-INDIAN EDUCATION—*concld.*			
Secondary—*concld.*	....	Kurseong ..	110	Minor works in connection with the Victoria Boys' and Dow Hill Girls' School, Kurseong	..	..	
				Total European and Anglo-Indian Education ..	..	.	
				Total Education ..	..	..	
				MEDICAL.			
	Darjeeling ..	Bagdogra ..	111	Construction of a dispensary building and Sub-Assistant Surgeon's quarters at Bagdogra in the district of Darjeeling	12,585	1,366	9,800
	Suburban ..	Calcutta ..	112	Levelling and dressing the lands south of Campbell Hospital and erection of wall	11,200	..	9,000
	Do. ..	Do. ..	113	Scheme for provision of adequate nursing in the Campbell Hospital (Building portion)	..	..	30,000
	Darjeeling ..	Darjeeling ..	114	Climatic Sanitarium for Tuberculosis (Buildings) ..	..	..	..
	Dacca ...	Dacca ..	115	Additions to and alterations in the Mitford Hospital, Dacca, and alterations to the surface drain round the Deputy Superintendents' quarters, Mitford Hospital, Dacca ..	12,366	..	3,000
				Carried over ..	..	..	
					..	..	

—continued.

UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40.

Grant, 1939-40.								Item No.	Remarks and references.
Works approved in course of construction.			Works not commenced.			Total.			
Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
10,18,900	*13,000*	10,31,900	17,80,796	*37,276*	18,18,072	27,99,696	*50,276*	..	
14,400	..	14,400	..	..	..	14,400	..	..	
..	..	..	5,000	..	5,000	5,000	..	110	
14,400		14,400	5,000		5,000	19,400			
..	..	..	..	..	..	..	..		
2,85,900	*5,600*	2,91,500	2,57,974	*13,106*	2,71,080	5,43,874	*18,706*		
600	..	600	..	..	..	600	..	111	
2,200	..	2,200	..	..	..	2,200	.	112	
1,50,000	..	1,50,000	..	..	..	1,50,000	..	113	Rough cost Rs. 2,86,075.
..	..	..	1,00,000	..	1,00,000	1,00,000	..	114	Rough cost Rs. 1,00,000.
8,600	..	8,600	..	..	..	8,600	..	115	Rough cost Rs. 12,366.
1,61,400	..	1,61,400	1,00,000	..	1,00,000	2,61,400	..		
13,04,800	*10,600*	13,23,400	20,38,770	*50,382*	20,89,152	33,43,570	*68,982*		

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Projects and work.	Outlay. Amount of estimate.	Actual to end of 1937-38.	Probable during 1938-39
					Rs.	Rs.	Rs.
				Brought forward ..	..	..	
				ORIGINAL WORKS—BUILDINGS—*contd.*			
				MEDICAL—*concld.*			
	Dacca ..	Dacca ..	116	Additions and alterations to the present out-patients department of the Mitford Hospital, Dacca .	..	..	..
				New Works.			
	Dacca	Mymensingh	117	Improvement of Lytton Medical School, Mymensingh.	50,000	.	
	Chittagong	Lama . .	118	Construction of new dispensary buildings with Sub-Assistant Surgeon's quarters at Lama.	14,928	.	
			119	Installation of electric lights and fans in Government buildings.	2,087	.	
Medical Colleges and Schools.	....	....	120	Reserve for minor works, Medical	..		
				Total Medical ..	..	..	
				AGRICULTURE.			
Agriculture ..	Bakarganj ..	Daulatpur ..	121	Construction of an Agricultural Institute at Daulatpur in the district of Khulna	2,25,458	1,78,836	28,000
	Dacca	Dacca ..	122	Construction of additional laboratory building in Dacca Farm	(a) 47,500	3,012	40,000
	Ditto ..	Ditto .	123	Establishment of a Dairy Farm at Dacca.	49,352	6,700	40,000
	Do. ..	Do. ..	124	Establishment of an Agricultural Institute at Dacca	..	..	1,00,000
	Hijli ..	Midnapore ..	125	Establishment of a District Agricultural Farm at Midnapore	..	..	25,000
				New Works.			
	Dacca ..	Dacca .	126	Construction of quarters for Assistant Agricultural Chemist, Dacca Farm.	12,019		
	Chittagong	Chittagong	127	Establishment of a District Agricultural Farm at Chittagong.	57,502	.	
			128	Installation of electric lights fans in Government buildings.	2,918		
	....	....	129	Reserve for minor works ..	..	..	
				Total Agriculture ..	..	..	..
				Veterinary			
Veterinary ..	Chittagong Hill Tracts.	Ramgarh ..	130	Construction of quarters for Veterinary Assistant Surgeon at Ramgarh.	3,776		
	Ditto .	Bandarban	131	Construction of quarters for Veterinary Assistant Surgeon at Bandarban.	3,776	.	
	Ditto ..	Rangamati	132	Construction of quarters for Veterinary Asistant Surgeon at Rangamati.	3,638	..	
				Total Veterinary ..	..	..	..
				Carried over ..			

—*continued.*

NDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40.

Grant, 1939-40.								Item No	Remarks and references.
Works approved in course of construction.			Works not commenced			Total.			
Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged		
Rs.	Rs	Rs.	Rs.	Rs	Rs	Rs.	Rs		
13,04,800	*18,600*	13,23,400	20,38,770	*50,382*	20,89,152	33,43,570	*68,982*		
1,61,400	..	1,61,400	1,00,000	..	1,00,000	2,61,400	..		
..	..	..	13,000	..	13,000	13,000	..	116	Rough cost Rs. 13,000
..	..	..	15,000	..	15,000	15,000		117	
			..	*5,000*	5,000		*5,000*	118	
		..	2,087	..	2,087	2,087		119	
	..		32,993	*2,007*	35,000	32,993	*2,007*	120	
1,61,400	..	1,61,400	1,63,080	*7,007*	1,70,087	3,24,480	*9,007*		
18,000	..	18,000		..	..	18,000	..	121	
10,200	..	10,200	..		..	10,200		122	(a) Includes Rs 5,840 for electrical work including pump.
2,600		2,600				2,600		123	
2,00,000	..	2,00,000	..	..	..	2,00,000		124	Rough cost Rs. 8,78,153.
16,000	..	16,000	..	..	..	16,000		125	Rough cost Rs 39,000
			12,019		12,019	12,019		126	
..			57,502		57,502	57,502		127	
..	..		2,918		2,918	2,918		128	
..	..	..	20,000	..	20,000	20,000	..	129	
2,46,800	..	2,46,800	92,439	..	92,439	3,39,239			
	..	..	..	*3,776*	3,776		*3,776*	130	
	..	..		*3,776*	3,776		*3,776*	131	
..	..	..		*3,638*	3,638		*3,638*	132	
..	..	..	..	*11,190*	11,190	3,39,239	*11,190*		
17,13,000	*18,600*	17,31,600	22,94,289	*68,579*	23,62,868	40,07,289	*81,179*		

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Projects and work.	Amount of estimate.	Outlay.	
						Actual to end of 1937-38.	Probable during 1938-39
					Rs.	Rs.	Rs.
				Brought forward ..	..		
				ORIGINAL WORKS - BUILDINGS - *concld.*			
				INDUSTRIES.			
				New Works.			
Industries	Dacca ..	Dacca ..	133	Acquisition of land and construction of buildings for District Weaving Institute at Dacca.	24,190		
			134	Installation of electric lights and fans in Government buildings.	3,377	..	
			135	Reserve for minor works ..	..		
				Total Industries ..	..		
				STATIONERY AND PRINTING			
Stationery and Printing.			136	Reserve for minor works, Chotla Press..	..		
				Total Stationery and Printing	..		
				CIVIL WORKS.			
Civil Works—Public Works Buildings.			137	Electrification of Government buildings in certain districts	1,50,000	45,000	1,05,000
				New Works.			
	Bakarganj ..	Faridpur ..	138	Construction of office and residence for Communications and Works Department Sub-Divisional Officer, Faridpur.	24,952		
			139	Installation of electric lights and fans in Government buildings.	11,983		
			140	Reserve for minor works ..	..		
				Total Civil Works—Departments of Communications and Works - Buildings.	..		
				MISCELLANEOUS DEPARTMENTS.			
Miscellaneous Departments.	Burdwan ..	Sitarampur	141	Construction of quarters for clerks attached to Branch Boiler Office at Sitarampur.	6,380		
			142	General Reserve ..	..	..	
				Total Miscellaneous Departments.	..	..	
				Total ..	..	..	..
				For rounding ..	..	..	..
				Deduct—Lump cut ..	..	..	
				Total Original Works—Buildings ..	..	..	

—continued.

DER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40.

Grant, 1939-40.								Item No.	Remarks and references.
orks approved in course of construction.			Works not commenced.			Total.			
oted.	Charged.	Total.	Voted.	Charged.	Total	Voted.	Charged.		
Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs		
13,000	*18,600*	17,31,600	22,94,289	*68,579*	23,62,868	40,07,289	*87,179*		
..	.		24,190		24,190	24,190	.	133	
			3,377	.	3,377	3,377		134	
			12,000	.	12,000	12,000		135	
			39,567	.	39,567	39,567		..	
.	.		1,000	.	1,000	1,000	.	136	
.			1,000		1,000	1,000		..	
2,700	.	2,700			..	2,700		137	
..	..	..	15,000		15,000	15,000	.	138	
.	.		11,983	..	11,983	11,983		139	
	.	.	27,000	..	27,000	27,000		140	
2,700	..	2,700	53,983	..	53,983	56,683		..	
	..	..	6,380		6 380	6,380		141	
	..	..	11,500		11,500	11,500	.	142	
..	..	..	17,880	..	17,880	17,880	..		
15,700	*18,600*	17,34,300	24,06,719	*68,579*	24,75,298	40,88,419	*87,179*	..	
..	..	..	..	..		— 1,419	*— 179*	..	
	..	..	..	.		34,000			
15,700	*18,600*	17,34,300	24,06,719	*68,579*	24,75,298	40,87,000	*87,000*	..	

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Projects and work.	Amount of estimate.	Outlay.	
						Actual to end of 1937-38.	Probable during 1938-39.
					Rs.	Rs.	Rs.
				ORIGINAL WORKS—COMMUNICATIONS.			
Communications	Jalpaiguri ..	Duars ..	143	Arboriculture operations on some of the roads in the Duars in the Jalpaiguri district	2,21,000	1,75,868	5,000
	Suburban ..	24-Parganas	144	Laying 2 inches carpet (Pitch and tar grout) over the painted surface of the 9th to 16th mile excepting the 13th mile of the Calcutta-Jessore Road ..	84,603	30,206	30,000
			145	Reserve for minor works ..	..	..	..
				Total "Original Works—Communications other than Road Development Fund Works ..	..	..	..
				ROAD DEVELOPMENT FUND WORKS TO BE CARRIED OUT BY THE COMMUNICATIONS AND WORKS DEPARTMENT.			
Communications	Suburban ..	....	146	Improvement to the Calcutta-Jessore Road from Barasat to the boundary of the 24-Parganas district (2nd five years' Programme) ..	4,89,350	6,13,164	28,000
	Do. ..	....	147	Improving the Calcutta-Jessore Road from miles 32 furlong and 6·2 feet, *i.e.*, from the boundary of the 24-Parganas district, to Gaighata	1,63,812		
	Rajshahi ..	....	148	Pabna-Ishurdi Road (including construction of a bridge over the Ichamati river on the Pabna-Ishurdi Road).	8,58,312	8,50,068	56,500
	Bakarganj ..	....	149	Constructing Jhikargacha bridge on the Jessore Road	1,13,210 (Revised)	1,497	50,000
	Burdwan ..	....	150	Improvement to the Grand Trunk Road—Constructing bridge over the Kunti river	88,250	22,441	51,000
				Carried over ..			

-continued.

DER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40.

Grant, 1939-40.								Item No.	Remarks and references.
Works approved in course of construction.			Works not commenced.			Total.			
oted.	Charged.	Total.	Voted.	Charged	Total.	Voted.	Charged.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
5,000	..	5,000	..	..	..	5,000	..	143	Estimate sanctioned in Bengal Government (old) Public Works Department, letter No. 9630., dated 8th December 1924.
24,400	..	24,400	..	..	..	24,400	..	144	
..	..	..	30,000	3,000	33,000	30,000	3,000	145	
29,400	..	29,400	30,000	3,000	33,000	59,400	3,000		
12,000	..	12,000	..	..	..	12,000	..	146 147	
18,500	..	18,500	..	..	..	18,500	..	148	
54,000	..	54,000	..	..	..	54,000	..	149	
26,000	..	26,000	..	..	..	26,000	..	150	Rough cost Rs. 88,250.
1,10,500	..	1,10,500				1,10,500			

DETAILS OF THE BUDGET ESTIMATES FOR ORIGINAL WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Projects and work.	Amount of estimate.	Outlay. Actual to end of 1937-38.	Outlay. Probable during 1938-39.
					Rs.	Rs.	Rs.
				Brought forward ..	..	..	..
					..	..	..
				ROAD DEVELOPMENT FUND WORKS TO BE CARRIED OUT BY THE COMMUNICATIONS AND WORKS DEPARTMENT—*concluded*.			
	Darjeeling ..	....	151	Construction of road from Bagrakote to Sevoke including construction of a bridge over the Teesta river.	14,48,272	4,11,319	4,00,000
	Chittagong ..	....	152	Comilla-Mainamati-Barkanta-Daudkandi Road—Improvement of the portion from Barkanta to Daudkandi Road about 18 miles	4,85,665	82,457	1,50,000
	Burdwan ..	....	153	Diversion of Grand Trunk Road in the 13th mile near Hastings Jute Mills..	91,150	..	60,000
	Do. ..	....	154	Diversion of Grand Trunk Road near Hooghly ..	1,16,741	2,228	50,000
	Do.	....	155	Construction of Saraswati bridge on Grand Trunk Road	(a)	488	20,000
	Hijli ..	Midnapore	156	Construction of Burge bridge over the Cossye river at Midnapore.	..	11,223	1,31,800
	Jalpaiguri ..	Buxa ..	157	Improvement of the Buxa Forest Road from Alipur Duars to Rajabhatkhawa in the district of Jalpaiguri by Shingling the road surface with stone	18,620	.	15,000
				New works.			
	Chittagong	Chittagong	158	Improvement of the road from Dhum to Ramgarh in the district of Chittagong ..	..	..	
	Do.	Do. ..	159	Construction of a feeder road to connect the town of Chittagong with the newly developed sea side resort situated at Patenga ..	4,75,000 (rough cost).	..	
				Total Road Development Fund Works carried out by the Department of Communications and Works ..	..	..	..
				For rounding ..	..	..	..
				Total Original Works—Communications ..	..	..	..
				Deduct—Lump cut ..	..	..	..
				Total ..	..	..	..

(a) Detailed estimate has not yet been sanctioned.

-continued.

DER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1939-40.

Grant, 1939-40.								Item No	Remarks and references.
Works approved in course of construction.			Works not commenced.			Total			
oted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged		
ls.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs		
29,400	..	29,400	30,000	3,000	33,000	59,400	3,000		
0,500	..	1,10,500				1,10,500			
0,000	..	6,10,000	..	..	..	6,10,000		151	
0,000	..	2,00,000	..	..		2,00,000		152	
5,000		15,000		..	..	15,000	..	153	
5,000		25,000		..		25,000	..	154	
0,000		50,000	..	..		50,000	..	155	
4,000	..	2,14,000	..	..	..	2,14,000	..	156	Rough cost Rs 8,30,000.
3,600	..	3,600				3,600		157	
			13,000		13,000	13,000		158	
	..	..	1,00,000	..	1,00,000	1,00,000		159	
28,100	..	12,28,100	1,13,000	..	1,13,000	13,41,100	..		
						- 500			
57,500	..	12,57,500	1,43,000	3,000	1,46,000	14,00,000	3,000		
..	..	..	..	..	..	14,000	..		
57,500	..	12,57,500	1,43,000	3,000	1,46,000	13,86,000	3,000		

ABSTRACT OF THE GRANTS BY

Executive Divisions.	Land Revenue.	Excise	Registration.	General Administration.			
				Heads of Provinces—Residences for Heads of Provinces.	Secretariat and Headquarters establishment.	Commissioners and District Officers.	Legislative Bodies
1	2	3	4	5	6	7	8
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
City .. .		..	..	..	..	..	658
Suburban . .	.	4,000	..	.	..	1,42,000	..
Darjeeling . .		7,700	..	..	..	19,500	
Rajshahi .. .		..	24,000	..	..	26,600	
Jalpaiguri .. .	..	..	..	..	..	11,400	..
Dacca ..	17,000	.	10,500	..	..	92,454	..
Chittagong .		.	.	..	..	25,866	.
Bakarganj .. .	..	.	69,000	..	..	1,70,114	
Burdwan	.	17,000	..	..	..	43,067	..
Hijili . .	.	..	14,500	..	..	53,000	
Western Electric .. .		..	..	..	..	..	
Eastern Electric ..	.	.	..	13,000	..	..	.
Reserve .		10,000	23,822	28,000	3,000	99,584	..
Total	17,000	38,700	1,43,322	41,000	3,000	6,83,585	65

Executive Divisions.	Education other than European and Anglo-Indian Education.				European and Anglo-Indian Education.	Medical.		
	University	Secondary.	Special.	Reserve.	Secondary.	Hospitals and Dispensaries.	Medical Colleges and Schools.	Reserve
	18	19	20	21	22	23	24	25
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
City	65,000	..	..	..	..	..	..	..
Suburban	2,00,000	..	..	..	..	1,52,200	..	..
Darjeeling	..	..	..	..	14,000	1,00,000	..	..
Rajshahi	..	..	..	..	..	..	..	..
Jalpaiguri	..	..		..	..	..	..	..
Dacca	..	2,00,000	..	..	..	30,000	..	.
Chittagong	..	18,623	..	..	..	5,000	..	.
Bakarganj	..	2,560	.	..	..		..	.
Burdwan	..	..	..	..	..	..	..	..
Hijili	..	..	..	..	..	..	..	.
Western Electric	..	..	.	..	..	..	..	..
Eastern Electric	..	4,000	..	..	..	..	..	..
Reserve	..	53,057	..	..	5,000	37,087	..	
Total ..	2,65,000	2,78,180	..	..	19,000	3,31,487	.	

VISIONS AS PROVIDED IN PART I.

Administration of Justice.			Ports and Pilotage.	Jails and Convict Settlements.				Police.
High Court.	Small Cause Court.	District Courts.		Miscellaneous	Central Jails.	Lock-ups	Reserve.	
9	10	11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	4,000	..	..	..	..	..	2,48,000
..	..	15,000	..	..	5,04,500	..	..	1,00,000
..	..	..	..	..	..	..	..	..
..	..	30,600	..	..	9,400	..	..	10,500
..	..	..	..	..	..	..	..	..
..	..	70,000	..	..	4,000	..	..	18,000
..	..	57,100	..	..	..	..	..	61,000
..	..	47,000	..	..	..	..	..	20,700
..	..	2,20,000	..	..	..	..	..	..
..	..	..	..	..	39,500	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
4,000	..	1,60,046	..	..	69,890	..	50,000	3,00,971
4,000	..	6,12,746	..	..	1,27,290	..	50,000	8,61,171

Public Health.	Agriculture.		Industries.	Civil Works	Stationery and Printing	Miscellaneous Departments	Total Buildings	Total Communications	Total Original Works
	Agricultural.	Veterinary.		Public Works building					
25(a)	26	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs.
..	..	..	..	..		..	3,17,658		3,17,658
..	..	..	..	..	..	.	9,13,700	36,400	9,50,100
..	..	..	..	..	..		1,31,800	6,10,000	7,41,800
..	..	..	..	..	..	.	1,16,700	18,500	1,35,200
..	.	..	..	..	.		11,400	8,600	20,000
..	2,24,819	..	24,100	..	..		6,97,463		6,97,463
..	68,602	..	..	..	.		2,96,281	1,13,000	4,09,281
..	.	..	..	1,5,000	..		3,31,214	54,000	3,85,214
..	..	..		..		6,380	2,96,147	1,36,000	4,32,147
..	16,000	..	..	..	..	..	1,23,000	2,14,000	3,37,000
..	..	..	..	..	..	..	17,000		17,000
..	..	..	..	..	..	..	..		.
..	22,018	..	15,377	41,683	1,000	11,500	10,26,955	14,000	10,59,955
	3,32,420	..	39,567	56,683	1,000	17,880	(a) 42,09,598	(b) 14,04,500	56,13,098

	Rs.
(a) Charged	87,179
Voted	41,22,419
Total ..	42,09,598
For rounding ..	−1,598
Total ..	42,08,000
Deduct—Lump cut	34,000
Total ..	41,74,000

	Rs.
(b) Voted ..	14,00,500
Charged	3,000
Total	14,03,500
For rounding	500
Total	14,03,000
Deduct—Lump cut	14,000
Total	13,89,000

GOVERNMENT OF BENGAL.

PART II.

ABSTRACT OF PART II OF THE PROVINCIAL CIVIL WORKS BUDGET FOR THE YEAR 1939-40.

CIVIL BUILDINGS AND COMMUNICATIONS.

Executive Divisions, etc.	Total Buildings.		Total Communications.		Total Repairs.		Remarks.
	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Darjeeling Division	..	56,000	..	3,30,000	..	3,86,000	
Rajshahi Division	..	1,20,000	..	200	..	1,20,200	
Jalpaiguri Division	..	1,05,000	..	1,86,000	..	2,91,000	
Dacca Division	..	1,75,000	..	17,000	..	1,92,000	
Chittagong Division	15,000	1,10,000	32,000	61,000	47,000	1,71,000	
Bakarganj Division	..	1,45,000	..	37,000	..	1,82,000	
City Division	..	6,14,000	..	3,80,000	..	9,94,000	
Suburban Division	..	4,65,000	..	85,000	..	5,50,000	
Governor's Estates Division ..	3,75,000 (a)	..	..	..	3,75,000	..	
Western Electric Division ..	..	96,000	..	4,300	..	1,00,300	
Eastern Electric Division ..	..	45,000	..	14,700	..	59,700	
Workshop Division	..	8,000	..	..	..	8,000	
Burdwan Division	..	1,40,000	..	2,42,000	..	3,82,000	
Hijili Division	..	2,80,000	..	2,32,000	..	5,12,000	
Reserve for special repairs to Jhoras in Darjeeling	..	..	..	2,500	..	2,500	
Reserve for special repairs to Duars roads due to flood damage ..	..	..	..	28,000	..	28,000	
Reserve for special repairs to Teesta Valley Road	..	..	..	32,600	..	32,600	
Reserve for special repairs to all roads in Darjeeling district except the Darjeeling Hill Cart Road and Teesta Valley Road and Lachen Road	..	..	..	69,800	..	69,800	
Reserve for special repairs to Darjeeling Hill Cart Road ..	..	..	..	51,400	..	51,400	
Reserve for special repairs to Lachen Road	..	..	..	8,400	..	8,400	
Reserve	1,000	33,000	3,000	20,100	4,000	53,000	
**Total .. .. ..

Provincial Civil Works

Bengal Presidency

PART III

Details (together with distribution) of the Provisions for Establishment under 50—Civil Works for the year 1939-40:

GOVERNMENT OF BENGAL.

Abstract of establishment charges for 1939-40.

Service heads.	Charged	Voted.	Total
	Rs	Rs.	Rs.
I.—Chief Engineer	*58,930*	30,570	89,500
II.—Special Officers	*29,680*	2,45,560	2,75,240
III.—Superintending Engineers	*1,05,860*	1,40,200	2,46,060
IV.—Executive	*1,63,530*	10,49,630	12,13,160
V.—Medical	..	4,240	4,240
Total .	*3,58,000*	14 70,200	18,28,200
Add—Charges in England	*60,000*	35,000	95,000
Total ..	*4,18,000*	15,05,200	19,23,200
Deduct—Chargeable to—			
Central Civil Works	*29,000*	1,17,000	1,46,000
33—Payments to Crown Representatives ..			
Military Engineering Service			
Posts and Telegraphs .. .			
Archæology			
Viceregal Estates			
81—Civil Works			
Contribution works, grant-in-aid, etc ..	*75,000*	3,02,000	3,77,000(*a*)
Bihar, Orissa and Assam Governments—			
Inspection of lightning conductors and practical examination of student engineers, etc.			
Total *deductions* ..	*1 04,000*	4,19,000	5,23,000
Net Charges debitable to Provincial Civil Works (India and England)	*3,14,000*	10,86,200	14,00,200

(*a*) Mainly on account of establishment charges on Road Fund Works to be executed on behalf of local bodies.

DISTRIBUTION OF THE PROVISIONS FOR ESTABLISHMENT

1	Chief Engineer (Charged). 2		Superintending Engineers. Charged. 3		Superintending Engineers. Voted. 4		Executive Engineers and Assistant Executive Engineers. Charged. 5		Executive Engineers and Assistant Executive Engineers. Voted 6	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs
I.—Chief Engineer.										
Chief Engineer	1	36,000					*1*	*18,370*		
II.—Special officers.										
Special officer, Road Fund Works ..			*1*	*25,800*						
Superintending Engineer, Electrical Circle ..					1	21,000				
Executive Engineer, Western (Electrical) Division									1	13,200
Government Architect					1	16,800			1	9,730
Special Road Development Establishments ..										
Total ..			*1*	*25,800*	2	37,800			2	22,930
III.—Superintending Engineers.										
Superintending Engineer, Presidency Circle ..			*1*	*22,840*						
Superintending Engineer, Northern Circle ..			*1*	*22,200*						
Superintending Engineer, Eastern Circle ..			*1*	*24,200*						
Superintending Engineer, Central Circle ..			*1*	*22,600*						
Total ..			*4*	*91,840*						

(a) Includes only two-thirds provision on account of the Drawing Branch Establishment, one-third being debitable to

(b) Includes Rs. 1,320 on account of Operator and Assistant Operator for the Cooling Plant in the

BENGAL.

DER 50—CIVIL WORKS FOR THE YEAR 1939-40.

Assistant Engineers (Voted).	Upper Subordinates, (Voted).		Subordinate Engineering Service (Voted).		Lower Subordinates (Voted)		Accountants (Voted)		Office establishment (Voted)		Petty establishment (Voted.)		Medical establishment (Voted).	
7	8		9		10		11		12		13		14	
Rs.	No.	Rs.	No.	Rs.	No	Rs	No	Rs.	No	Rs.	No.	Rs.	No.	Rs.
									20	23,090 (a)				
1,800									3	1,380				
			1	2,490					15	14,370	2	670		
9,100			8	12,160	2	2,400	1	3,240	26	20,510	3	(b) 1,620		
									11	11,310				
10,900			9	14,650	2	2,400	1	3,240	55	47,870	5	2,290		
2,350									27	26,190				
									21	22,290				
			1	2,040					31	29,080				
			1	1,350					30	28,930				
2,350			2	3,390					109	1,06,490				

tion is provided in Irrigation Budget.
lative House.

GOVERNMENT

DISTRIBUTION OF THE PROVISIONS FOR ESTABLISHMENT

	Temporary establishment (Voted).				Other allowances	
	Engineer.	Subordinates.	Office.	Medical.	Charged.	Voted.
	15	16	17	18	19	20
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Chief Engineer.						
Chief Engineer					*1,740*	360
II.—Special Officers.						
Special Officer, Road Fund Works ..					*1,060*	
Superintending Engineer, Electrical Circle			2,640			1,800
Executive Engineer, Western (Electrical) Division		720	3,450			2,970
Government Architect			17,580			3,100
Special Road Development Establishments						
Total ..		720	23,670		*1,060*	7,870
III.—Superintending Engineer.						
Superintending Engineer, Presidency Circle			(*a*) 4,740		*1,500*	4,230
Superintending Engineer, Northern Circle			180			1,780
Superintending Engineer, Eastern Circle						
Superintending Engineer, Central Circle		720	1,380			2,530
Total ..		720	6,300		*1,500*	9,510

(*a*) Includes a sum of Rs. 3,300 for extra staff required in connection with New projects.

BENGAL.

)ER 50—CIVIL WORKS FOR THE YEAR 1939-40.

harges in England.		Reserve.		Travelling allowance		Contingencies (Voted)	Purchase of Books (Voted)	Grand Total.	
arged.	Voted.	Charged.	Voted.	Charged	Voted.			Charged.	Voted.
21	22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
				2,820	600	(b) 5,630		5,970	30,570
				2,820	500	500		3,820	4,180
					5,000	4,200			40,170
					5,300	(c) 1,300			75,970
					2,000	750	100		61,370
			(d) 54,870						54,870
			54,870	2,820	12,800	3,750	100	29,680	2,45,660
				2,500		(c) 1,660	200	26,810	37,370
				4,200	600	3,850	100	26,100	31,800
				3,000	100	1,800	200	24,200	33,520
				2,820	1,000	1,500	100	25,120	37,510
				12,720	2,000	8,810	600	1,05,860	1,40,200

(b) Includes a sum of Rs. 128 representing two-thirds of the telephone charges in the Drawing Branch one-third being debitable to Irrigation is provided in the Irrigation Budget It also includes Rs 3,000 on account of the cost of replacement of some litho stores of the Drawing Branch

(c) Includes Rs. 350 for a typewriter.

(d) Vide Appendix "A" for distribution.

(e) Includes a sum of Rs. 460 for a typewri

DISTRIBUTION OF THE PROVISIONS FOR ESTABLISHMENT

1	Chief Engineer (Charged). 2		Superintending Engineers. Charged. 3		Superintending Engineers. Voted. 4		Executive Engineers and Assistant Executive Engineers. Charged. 5		Executive Engineers and Assistant Executive Engineers. Voted 6	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No	Rs
IV.—Executive Engineers.										
(*a*) *Electrical Circle.*										
Workshops (Electrical) Division ..									1	11,000
Eastern (Electrical) Division									1	20,400
Total									2	31,400
(*b*) *Presidency Circle.*										
City Division							*1*	*12,300*		
Surburban Division									1	9,600
Total							*1*	*12,300*	1	9,600
(*c*) *Northern Circle.*										
Rajshahi Division									1	8,360
Jalpaiguri Division							*1*	*25,100*		
Darjeeling Division									1	8,400
Total							*1*	*25,100*	2	16,760
(*d*) *Eastern Circle.*										
Dacca Division							*1*	*12,300*		
Bakarganj Division									1	9,600
Chittagong Division									1	10,130
Total							*1*	*12,300*	2	19,730

OF BENGAL.

UNDER 50—CIVIL WORKS FOR THE YEAR 1939-40

Assistant Engineers (Voted).		Upper Subordinates (Voted).		Subordinate Engineering Service (Voted).		Lower Subordinates (Voted)		Accountants (Voted)		Office establishment (Voted).		Petty establishment (Voted.)		Medical establishment (Voted).	
7		8		9		10		11		12		13		14	
No	Rs.	No.	Rs.	No.	Rs.	No	Rs.	No	Rs	No.	Rs.	No.	Rs	No.	Rs.
				2	1,140			1	3,170	10	6,090	3	1,770		
				3	3,540	1	1,090	1	2,720	7	2,750	1	640		
				5	4,980	1	1,090	2	5,890	17	8,840	4	2,410		
5	31,500	..	..	10	11,690			1	3,240	44	36,090				
2	13,000	..	..	8	11,750			1	3,240	37	26,660				
7	14,500	..	..	18	23,440			2	6,480	81	63,650				
3	14,700	..	..	4	1,500	1	1,200	1	1,850	31	25,040	1	480		
3	10,100	..	..	9	16,500	2	2,100	1	2,760	33	25,440				
4	17,500	..	..	8	13,030			1	2,670	34	24,080	5	1,060		
10	42,300	..	..	21	34,030	3	2,600	3	7,280	98	74,560	6	1,540		
3	11,850	..	..	8	13,129	1	1,200	2	3,220	33	29,100				
2	12,400	1	5,340	9	16,540	2	2,220	2	2,820	29	20,780				
2	7,850	..	..	8	9,190			1	2,850	28	20,020				
7	32,100	1	5,340	25	38,850	3	3,420	5	8,890	90	69,900	..	..		

GOVERNMENT

DISTRIBUTION OF THE PROVISIONS FOR ESTABLISHMENT

	Temporary establishment (Voted).				Other allowances	
	Engineer.	Subordinates	Office.	Medical.	Charged.	Voted.
	15	16	17	18	19	20
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IV—Executive Engineers.						
(*a*) *Electrical Circle.*						
Workshops (Electrical) Division ..	..	1,440	1,860	..	..	1,760
Eastern (Electrical) Division ..	1,800	720	4,030	.	..	..
Total ..	1,800	2,160	5,890	..	..	1,760
(*b*) *Presidency Circle.*						
City Division	..	.	(*a*)7,720	..	*1,170*	3,490
Suburban Division	..	720	1,320	..		2,570
Total ..		720	9,040		*1,170*	6,060
(*c*) *Northern Circle.*						
Rajshahi Division		1,680	480	..		
Jalpaiguri Division ..	2,370	3,420	2,260		*220*	1,200
Darjeeling Division	..	2,400	5,450	..	..	5,800
Total ..	2,370	7,500	8,190	..	*220*	7,000
(*d*) *Eastern Circle.*						
Dacca Division	..	2,880	5,500	..	..	
Bakarganj Division	3,050	1,440	5,920	..	.	
Chittagong Division	.	..	4,000	..	.	.
Total ..	3,050	4,320	15,420	..	..	..

(*a*) Rs. 5,920 for toll collecting staff for the Willingdon Bridge at Bally.

OF BENGAL.

UNDER 50—CIVIL WORKS FOR THE YEAR 1939-40.

English cost of establishment.		Reserve		Travelling allowance		Contingencies (Voted)	Purchase of Books (Voted)	Grand Total.	
Charged.	Voted.	Charged	Voted	Charged	Voted			Charged	Voted.
21	22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	Rs.
..	..	..	..	..	100	536	..	..	20,460
..	..		..		6,500	1,500			45,690
	..				6,900	2,030			75,150
..	..	..		*1,000*	4,500	(b) 5,700	50	*14,170*	1,04,880
	..	..	..		6,000	(c) 1,400	50		76,810
	..		..	*1,000*	10,500	7,60	100	*14,170*	1,81,690
	..		..		7,500	(d) 1,100	50	..	69,040
..	..			*3,300*	11,000	6,000	100	*28,620*	83,550
..	..	..		*1,800*	15,000	11,000	50	*1,800*	1,06,440
..	..	..		*8,100*	33,500	21,100	200	*33,120*	2,60,930
..	..	..	..	*1,400*	2,000	3,600		*13,700*	78,470
					12,500	1,000		..	96,610
	..	..	..						
..	..	..	..		9,000	3,600			66,640
..	..	..	..	*1,400*	29,500	11,200	..	*13,700*	2,41,720

(b) Includes Rs 500 for a typewriter and Rs 2,900 for fees of Mr Sawday

(c) Includes Rs. 500 for a typewriter

(d) Includes Rs. 500 for a typewriter

GOVERNMENT

DISTRIBUTION OF THE PROVISIONS FOR ESTABLISHMENT

1	Chief Engineer (Charged). 2		Superintending Engineers. Charged. 3		Superintending Engineers. Voted. 4		Executive Engineers and Assistant Executive Engineers. Charged. 5		Executive Engineers and Assistant Executive Engineers. Voted 6	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs
IV.—Executive Engineers—*concld.*										
(c) Central Circle.										
Hijli Division									1	10,800
Burdwan Division									1	9,650
Total ..									2	20,450
Stipend for student Engineers and Overseers										
Recruitment to fill up vacancies									2	12,000
Reserve at the disposal of Government ..										
Sundry items										
Total ..									2	12,000
Total IV—Executive Engineers ..							3	*49,700*	11	1,10,540
V.—Medical.										
Darjeeling Division										
Jalpaiguri Division										
Total I to V ..	*1*	*36,000*	*5*	1,17,640	2	37,800	*4*	*68,070*	13	1,33,470

OF BENGAL.

UNDER 50—CIVIL WORKS FOR THE YEAR 1939-40.

Assistant Engineers (Voted).		Upper Subordinates (Voted).		Subordinate Engineering Service (Voted).		Lower Subordinates (Voted)		Accountants (Voted)		Office establishment (Voted)		Petty establishment (Voted.)		Medical establishment (Voted).	
7		8		9		10		11		12		13		14	
No.	Rs.	No.	Rs.	No.	Rs	No	Rs	No	Rs.	No	Rs	No.	Rs	No.	Rs.
2	10,580	..	..	13	19,720	1	1,150	1	3,240	12	29,600				
4	17,800	..	..	7	12,390			1	3,240	34	27,600				
6	28,380	..		20	32,110	1	1,150	2	6,480	76	57,200				
6	10,800	..		4	2,880										
6	10,800	..	..	4	2,880										
36	1,58,080	1	5,340	93	1,36,290	8	9,260	14	35,020	362	2,74,150	10	3,950		
														1	2,280
41	1,71,330	1	5,340	104	1,54,330	10	11,660	15	38,260	555	4,52,200	15	6,240	1	2,280

GOVERNMENT

DISTRIBUTION OF THE PROVISIONS FOR ESTABLISHMENT

	Temporary establishment (Voted).				Other allowances	
	Engineer.	Subordinates.	Office.	Medical.	Charged.	Voted
	15	16	17	18	19	20
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
IV.—Executive Engineers—*concld.*						
(c) *Central Circle.*						
Hijli Division	..	1,140	2,640	..	..	2,570
Burdwan Division	..	..	1,100	..	..	
Total ..	..	1,140	3,740	..	..	2,570
Stipend for student Engineers and Overseers	..	..	..	..	..	
Recruitment to fill up vacancies ..	..	..	..	..	..	
Reserve at the disposal of Government ..	..	..	..	..	..	
Sundry items	..	..	..	..	..	
Total ..	..	..	..	..	..	
Total IV.—Executive Engineers	7,220	15,840	42,280	..	*1,390*	17,390
V.—Medical.						
Darjeeling Division	..	..	..	1,060	..	
Jalpaiguri Division	..	..	..	900	..	
Total I to V	7,220	17,280	72,250	1,960	*5,690*	35,150

OF BENGAL.

UNDER 50—CIVIL WORKS FOR THE YEAR 1939-40.

Charges in England.		Reserve.		Travelling allowance		Contingencies (Voted)	Purchase of Books (Voted)	Grand Total.	
Charged.	Voted.	Charged	Voted.	Charged	Voted			Charged	Voted.
21	22	23	24	25	26	27	28	29	30
Rs	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
					9,200	2,900	30		93,570
					12,000	4,600	30		88,410
					21,200	7,500	60		1,81,080
						5,500			5,500
									26,280
		890	2,060					*890*	2,060
						(X)75,320			75,320
		890	2,060			80,820		*890*	1,09,160
		890	2,060	*10,000*	1,01,600	1,30,250	360	*6",180*	10,49,630
									3,340
									900
		890	(a) 56,930	*28,660*	1,17,000	1,48,140	1,060	2,56,950	14,70,200

(X) (1) Rent, etc., for hired accommodation occupied by the Communications and Works (Communications and Buildings) Department offices shifted from the Writers' Buildings — Rs. 25,950
(2) Cost of electric current for the operation of the Cooling Plant in the Legislative House — 5,000
(3) Wages of liftmen, etc., in Communications and Works (Communications and Buildings) Department buildings in Calcutta *plus* other running charges — 18,370
(4) Occupiers' share of municipal taxes in residential buildings borne on the Communications and Works (Communications and Buildings) Department books — 25,800* (treated as recoverable on recovery).

Total *75,320

	Rs.
*Suburban Division	1,100
Rajshahi Division	1,600
Jalpaiguri Division	2,940
Darjeeling Division	800
Dacca Division	2,060
Bakarganj Division	6,400
Chittagong Division	3,800
Hijli Division	3,600
Burdwan Division	3,500
Total	25,800

a) Include Rs. 54,870 for Special Road Development Establishments (vide Appendix "A").

GOVERNMENT

DISTRIBUTION OF THE PROVISIONS FOR ESTABLISHMENT

1	Chief Engineer (Charged). 2		Superintending Engineers. Charged. 3		Superintending Engineers. Voted. 4		Executive Engineers and Assistant Executive Engineers. Charged. 5		Executive Engineers and Assistant Executive Engineers. Voted 6	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs
Charged.										
IV.—EXECUTIVE.										
Rangamati subdivision of the Chittagong Division										
Governor's Estates Division							*1*	*14,400*		
Charges in England										
GRAND TOTAL ..	*1*	*36,000*	*5*	*1,17,640*	2	37,800	*5*	*82,470*	13	1,33,470

OF BENGAL.

UNDER 50—CIVIL WORKS FOR THE YEAR 1939-40.

Assistant Engineers.		Upper Subordinates.		Subordinate Engineering Service.		Lower Subordinates		Accountants.		Office establishment		Petty establishment.		Medical establishment.	
7		8		9		10		11		12		13		14	
No.	Rs.	No.	Rs.	No.	Rs.	No	Rs	No	Rs	No	Rs	No	Rs.	No.	Rs.
				3	6,240					5	3,160	1	650		
		2	9,140	3	9,760			1	2,380	15	17,260	12	4,420		
11	1,71,330	3	14,480	110	1,70,330	10	11,660	16	40,640	575	4,72,620	28	11,310	1	2,280

DISTRIBUTION OF THE PROVISIONS FOR ESTABLISHMENT

	Temporary establishment.				Other allowances	
	Engineer.	Subordinates.	Office.	Medical.	Charged.	Voted
	15	16	17	18	19	20
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charged.						
IV—Executive Engineers.						
Rangamati subdivision of the Chittagong Division	..	1,440	..	..	*1,140*	
Governor's Estates Division ..	..	..	..	..	*840*	
Charges in England	..	..	..	..	..	..
Grand Total.. ..	7,220	18,720	72,250	1,960	*7,670*	35,150

(*a*) Includes a sum of Rs 19,150 on account of lighting charges in the Government House and staff quarters

(*b*) Includes Rs. 54,870 on account of Special Road Development Establishments (*vide* Appendix "A").

OF BENGAL.

UNDER 50—CIVIL WORKS FOR THE YEAR 1939-40

Charges in England.		Reserve.		Travelling allowance		Contingencies	Purchase of Books	Grand Total.	
Charged	Voted.	Charged	Voted	Charged	Voted			Charged	Voted.
21	22	23	24	25	26	27	28	29	30
Rs	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs
..	..	..	..	*1,800*	.	600		*18,030*	
..	..	..	..	*5,200*	..	(*a*) 22,570		*86,020*	..
60,000	35,000	..	..	..	..			*60,000*	35,000
60,000	35,000	*890*	(*b*) 56,930	*35,660*	1,17,000	1,71,610	1,110	*4,18,000**	15,05,200*

*Gross.

Recoveries—

	Rs.
Charged	.. 1,01,000
Voted	.. 4,19,000

GOVERNMENT OF BENGAL.

APPENDIX "A"

DISTRIBUTION OF THE GRANT FOR SPECIAL ROAD DEVELOPMENT ESTABLISHMENTS.

	Rs.
Central Circle.	
Circle office	9,060
Burdwan Division	2,160
Eastern Circle.	
Circle office	4,740
Bakarganj Division	2,280
Dacca Division	3,000
Chittagong Division	2,280
Northern Circle.	
Circle office	3,950
Jalpaiguri Division	2,400
Printing charges of maps in connection with the Road Development works (kept at the disposal of Government)	25,000
Total ..	54,870

GOVERNMENT OF BENGAL.

PART IV.

DETAILS OF THE BUDGET ESTIMATE OF TOOLS AND PLANT UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR 1939-40.

Executive Divisions.	New Supplies.						Repairs and carriage.	Total, 1939-40.		Remarks.
	Scientific instruments and drawing materials.	Plant and machinery.	Tools.	Camp equipage.	Live-stock	Office furniture.		Voted.	Charged.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Darjeeling	170	.	600	.	..	80	7,800	8,650	..	
Jalpaiguri	50	5,000	..	..	..	70	10,000	15,120	..	
Rajshahi	100	..	200	..	..	160	490	950	..	
Dacca	170	250	250	..	..	100	2,400	3,170	..	
Chittagong—										
(*a*) Excluding Rangamati Subdivision ..	50	3,820	200	..	..	130	1,410	5,610	..	
(*b*) Rangamati Subdivision	..		100			..	120	..	*220*	
Bakarganj	..	1,400	100	..	..	500	1,000	3,000	..	
City	50	12,500	200	..	..	100	11,500	(*a*) 24,350	..	
Suburban	200	.	200	..	..	150	8,850	9,400	..	
Western Electric ..	20	.	330	.	..	220	700	1,270	..	
Eastern Electric ..	700	..	400	.	..	500	480	2,000	..	
Workshop	..	..	1,100	..	.	30	350	1,480	..	
Burdwan	300	1,200	..	.	.	100	8,400	10,000	..	
Hijli	700	4,000	..	.	.	200	5,900	10,800	..	
Governor's Estates—										
(*a*) Calcutta ..	..	..	900	..	..	..	700	..	*1,600*	
(*b*) Darjeeling ..	..	..	500	.	..	..	200	..	*700*	
(*c*) Barrackpore including Park	..	..	800	..	..	..	1,000	..	*1,800*	
(*d*) Dacca	..	..	500	.	.	..	150	..	*650*	
Reserve	..	..	..	..	..	..	..	(*b*)54,700	*30*	
Total ..	2,510	28,170	6,380	..	..	2,340	61,370	1,50,500	*5,000*	

(*a*) Includes provision for one 10-ton road roller
(*b*) Includes Rs. 50,000 for purchase of 4 new 10 or 8 ton road rollers.

GOVERNMENT OF BENGAL.

PART IV.

DISTRIBUTION OF THE PRECEDING CHARGES FOR TOOLS AND PLANT FOR THE YEAR 1939-40.

Service heads.	Voted.	Charged.	Grand Total.	Remarks.
	Rs.	Rs.	Rs.	
Tools and plant charges as per preceding page ..	1,50,500	*5,000*	1,55,500	
Net tools and plant chargeable to Provincial Civil Works ..	1,50,500	*5,000*	1,55,500	

GOVERNMENT OF BENGAL.

BSTRACT OF PART V OF THE PROVINCIAL CIVIL WORKS BUDGET FOR THE YEAR 1939-40.

SUSPENSE I, STOCK.

Executive Divisions, etc.	Total charges.		Total issues to works		Total stock		Remarks.
	Charged.	Voted	Charged	Voted	Charged	Voted.	
	Rs.	Rs.	Rs	Rs	Rs	Rs	
arjeeling Division							
ajshahi Division							
alpaiguri Division ..							
acca Division							
hittagong Division							
akarganj Division							
essore District Board ..							
ity Division							
uburban Division ..							
overnor's Estates Division							
Western Electric Division ..							
Eastern Electric Division ..							
4-Parganas District Board							
urdwan Division ..							
Iqh Division ..							
Reserve ..	10,000	1,50,000	10,000	1,50,000		Nil	
Total	**10,000**	**1,50,000**	**10,000**	**1,50,000**	Nil	Nil	

GOVERNMENT OF BENGAL.

ABSTRACT OF PART V OF THE PROVINCIAL CIVIL WORKS BUDGET FOR THE YEAR 1939-40

SUSPENSE II, LONDON STORES.

Executive Divisions, etc.	Total charges in England.		Total credits by transfer to works or stock.		Total London stores.		Remarks.
	Charged.	Voted.	Charged	Voted.	Charged.	Voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Darjeeling Division	..	..	..	..	..	..	
Rajshahi Division	..	..	..		..	..	
Jalpaiguri Division	..		..	..	..	..	
Dacca Division	..	..	..	..	..	..	
Chittagong Division	..	..	.	..	..	..	
Bakargunj Division .. .	..	.	.	.	..	..	
City Division	..	..	..	..	..	..	
Suburban Division .. .	..	.	..	..	.	..	
Governor's Estates Division ..	..	..	.	..	..	..	
Western Electric Division .	..	.	..		..	..	
Eastern Electric Division ..	..	..	..	..	..	..	
Workshop Division	..	..	..	..	..	..	
Burdwan Division	..	..	..	..	..	..	
Hijli Division	..	..	..	..	..	..	
Reserve							
Total							

GOVERNMENT OF BENGAL.

ABSTRACT OF PART V OF THE PROVINCIAL CIVIL WORKS BUDGET FOR THE YEAR 1939-40.

SUSPENSE III—OTHER SUSPENSE ACCOUNTS.

Executive Divisions, etc.	Total charges		Total recoveries.		Total other Suspense Accounts.		Remarks.
	Charged.	Voted	Charged	Voted.	Charged.	Voted.	
	Rs	Rs	Rs	Rs	Rs	Rs.	
Darjeeling Division					..		
Rajshahi Division							
Jalpaiguri Division							
Dacca Division ..							
Chittagong Division							
Bakarganj Division ..							
City Division							
Suburban Division ..							
Governor's Estates Division							
Western Electric Division							
Eastern Electric Division							
Workshop Division ..							
Burdwan Division							
Hijli Division ..							
Reserve ..	..	12,50,000	..	12,52,000		2,000	
Total	..	**12,50,000**	..	**12,52,000**	..	**2,000**	

GOVERNMENT OF BENGAL.

PART VI.

DETAILS OF Rs. 40,47,300 UNDER "50—CIVIL WORKS—GRANTS-IN-AID" FOR 1939-40.

	Voted.	Charged.
	Rs.	
Grant to Darjeeling Improvement Fund for improvement of Darjeeling town	2,000	
Grant to District Boards representing 1½ per cent. on collection from Government estates for road works.. ..	1,17,000	15,000
Grant to Khulna Municipality for road works	796	
Grant to Calcutta Corporation—		
For road works	2,204	
For improvement of official quarters	5,000	
Grant to Narayanganj Municipality for road works ..	1,500	
Grant to Calcutta Improvement Trust	1,56,000	
Grants from Motor Vehicles Tax proceeds :—		
(1) Existing Howrah Bridge	2,00,000	
(2) Construction of a bridge over the Dwarka river at Ranagram	13,500	
(3) Opening of Rishi Road between Kalimpong and Algorah to Baby Motor Traffic	40,000	
(4) Construction of a new bridge over the Sevoke river in the 12th mile of the Siliguri-Sevoke road in the Darjeeling district	1,30,000	
(5) Improvement to the portion of the Rungnoet Valley road from Peshoke khola to Chapa bridge to make it suitable for cart and light motor traffic	15,000	
Surplus from Motor Vehicles Tax for expenditure on communication	9,50,000	
Grant for Road Development Fund Works to be carried out by local bodies or by the Communications and Works Department on their behalf	16,04,000	
Tools and Plant charges payable for Road Development Fund Works of local bodies as well as Motor Vehicles Tax Fund Works to be carried by the Department of Communications and Works on behalf of local bodies ..	24,300	
Establishment charges for Road Development Fund Works of local bodies to be carried out by the Department of Communications and Works	3,77,000	
Statutory Contribution to the New Howrah Bridge ..	4,00,000	
TOTAL ..	40,32,300	15,000

Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas, Grant-in-aid for improvement of existing communications excluding waterways (2nd grant schemes)—

	Voted.	Charged.
	Rs.	Rs.
(*a*) Government of India grant .. .	1,20,000	
(*b*) Local contributions	20,000	
Grant and subventions to schemes of rural reconstruction falling under Communications	4,000	

PART

DETAILS OF THE BUDGET ESTIMATES FOR ROAD DEVELOPMENT FUND WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Projects and work.	Amount of estimate	Outlay.	
						Actual to end of 1937-37.	Probable during 1938-39.
					Rs.	Rs.	Rs.
				ROAD DEVELOPMENT FUND WORKS TO BE CARRIED OUT BY LOCAL BODIES OR BY THE COMMUNICATIONS AND WORKS DEPARTMENT ON THEIR BEHALF.			
	Burdwan ..	....	1	Burdwan-Arambagh Road .. (1st five years' programme.)	5,74,093	2,69,412	1,25,500
	Chittagong ..	....	2	Improving the Chittagong-Aracan Trunk Road (whole length) .. .. (1st five years' programme.) —Minor bridges.	..	..	70,000
	Do. ..		3	Construction of a bridge at Kalarpole over the Shikalbaha channel in the district of Chittagong ..	..	38,327	10,000
	Do.		4	Construction of a Tankabati bridge on the Chittagong-Aracan Road including manufacturing bricks ..	92,530 (revised)	6,830	60,000
	Do. ..		5	Construction of a bridge over the Dalu on the Chittagong-Aracan Road ..	80,160 (revised)	1,400	60,000
	Bakarganj ..	....	6	Magura-Jhenidah Road (supplementary works necessitated by the flood of 1935)	3,04,749	1,46,855	1,16,000
	Hijli ..	....	7	Ramghat-Jugulj Road .. (1st five years' programme.)	4,07,085	..	1,82,000
	Bakarganj ..	....	8	Satkhira-Navaran Road .. (2nd five years' programme.)	6,43,436	1,04,555	1,50,000
	Burdwan ..	....	9	Burdwan-Arambagh Road .. (2nd five years' programme.)	8,12,570	44,885	2,00,000
	Do. ..		10	Construction of a bridge over the Damodar river on the Burdwan-Arambagh Road	..	20,495	40,000
	Bakarganj ..	....	11	Magura-Jhenidah Road .. (2nd five years' programme.)	2,54,816	993	50,000
	Dacca ..	....	12	Tangail-Mymensingh Road (2nd five years' programme.)	..	27,353	1,17,000

Grant, 1939-40.							
Works commenced.		Works not commenced.			Total.		Remarks and references.
Voted.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,000	4,000	..	..	..	4,000	..	
1,00,000	1,00,000	..	..	..	1,00,000	..	Estimate not yet sanctioned.
35,000	35,000	..	..	..	35,000	..	Rough cost Rs. 1,00,000.
25,700	25,700	..	..	..	25,700	..	
18,760	18,760	..	..	..	18,760	..	
56,500	56,500	..	..	..	56,500	..	
1,00,000	1,00,000	..	..	..	1,00,000	..	
95,000	95,000	..	..	..	95,000	..	
2,50,000	2,50,000	..	..	..	2,50,000	..	
60,000	60,000	..	..	..	60,000	..	Main estimate is under preparation. Rough cost Rs. 29,32,000.
1,50,000	1,50,000	..	..	..	1,50,000	..	
2,00,000	2,00,000	..	..	..	2,00,000	..	Rough cost Rs. 5,00,000.

PART

DETAILS OF THE BUDGET ESTIMATES FOR ROAD DEVELOPMENT FUND WORKS

Head of classification.	Executive Division.	Locality.	Item No.	Projects and work.	Amount of estimate.	Outlay.	
						Actual to end of 1937-38.	Probable during 1938-39.
					Rs.	Rs.	Rs.
				ROAD DEVELOPMENT FUND WORKS TO BE CARRIED OUT BY LOCAL BODIES OR BY THE COMMUNICATIONS AND WORKS DEPARTMENT ON THEIR BEHALF—*concld.*			
				New works.			
	Burdwan ..	....	13	Improvement of the road from Sainthia to Sultanpur in the district of Birbhum	..		..
	Hijli ..	....	14	Improvement of the road from Kandi to Sultanpur in the district of Murshidabad	..		..
	Dacca ..		15	Improvement of the road from Muktagacha to Tangail in the district of Mymensingh	..		..
	Chittagong		16	Improvement of the road from Begamganj to Matabi in the district of Noakhali	..	..	..
				Total Road Development Fund Works to be carried out by local bodies or by the Communications and Works Department on their behalf ..	..	..	..
				For rounding ..			
				Deduct—Lump cut ..	..	..	..
				Total ..	..	..	..

-concluded

ER GRANT-IN-AID FOR THE YEAR 1939-40.

Grant, 1939-40.								
ks approved in course of construction.			Works not commenced.			Total.		Remarks and references.
ted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	
s.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	75,000	..	75,000	75,000		Rough cost Rs 3,75,000.
..	..	..	1,00,000	..	1,00,000	1,00,000		Rough cost Rs 5,50,000.
..	..	..	3,00,000	..	3,00,000	3,00,000		Rough cost Rs. 18,50,000.
..	..	..	50,000	.	50,000	50,000		Rough cost Rs 6,50,000
,94,960	..	10,94,960	5,25,000	..	5,25,000	16,19,960		
						40		
..	..	..	.	.	.	16,000		
,94,960	..	10,94,960	5,25,000	..	5,25,000	16,04,000		



Government of Bengal

Finance Department

Supplementary Estimate

For the Year 1938-39

(As presented to the Legislature in March 1939)

Superintendent, Government Printing
Bengal Government Press, Alipore, Bengal
1939

Supplementary Estimate, 1938-39.

(Contents of demands for grants and appropriations.)

Grant No.	Major heads.	Amount.		Total.
		Voted	Charged.	
		Rs	Rs.	Rs.
6	11—Registration	1,73,000	..	1,73,000
11	22—Interest on debt and other obligations .	6,000	40,000	46,000
12	25—General Administration—General Administration.	..	73,000	73,000
14	27—Administration of Justice .. .	.	1,30,000	1,30,000
17	30—Ports and Pilotage	..	3,000	3,000
22	39—Public Health	..	3,000	3,000
23	40—Agriculture		15,000	15,000
27	43—Industries—Cinchona .. .	15,000	.	15,000
28	47—Miscellaneous Departments .. .	..	10,000	10,000
30	54—Famine Relief	6,50,000		6,50,000
31	55—Superannuation allowances and pensions	2,13,000		2,13,000
31	55A—Commutation of pensions financed from ordinary revenues	1,52,000		1,52,000
	Total Grant No. 31 ..	3,65,000	..	3,65,000
33	57—Miscellaneous		15,000	15,000
34	Interest Free Advances	1,10,000	.	1,10,000
35	Loans and Advances by Provincial Governments	18,00,000	..	18,00,000
	Total .	31,19,000	2,89,000	34,08,000

GRANT No. 6.

Registration.

Supplementary Estimate.

(Head of Account—11—Registration)

Voted—Rs 1,73,000. *Charged—Nil.*

Total—Rs. 1,73,000.

Abstract Account.	Supplementary Estimate, 1938-39.
B—District Charges—	Rs.
B-5—Other contingencies—	
Other contingent charges (voted)	14,000
Cost of transmission of landlords' fees—	
Contingencies (voted)	1,59,000
Total ..	1,73,000

Explanatory Memorandum.

This demand is on account of two new forms of expenditure that have cropped up since the budget was passed. Both will be offset by corresponding new revenue on the receipts side of the budget.

The first item (14,000) is on account of conveyance charges of registering officers making visits or undertaking commissions. Instead of being paid direct by the parties to the registering officer, these costs will now be paid to provincial revenues, and the officer will recoup himself by drawing upon provincial revenues.

The second item (1,59,000) is a result of the amendment of section 26 (*c*) of the Bengal Tenancy Act which came into force in August last, requiring registering officers to send notices of transfer of holdings by registered post to every landlord and co-sharer tenant. Corresponding process fees will be realised and credited on the receipts side of the budget.

GRANT No. 11.

Interest on Ordinary Debt.

Supplementary Estimate.

(Head of Account—22—Interest on debt and other obligations.)

Voted—Rs. 6,000. *Charged—Rs. 40,000.*

Total—Rs. 46,000.

Abstract Account.	Supplementary Estimate, 1938-39.
	Rs.
C—Interest on other obligations—	
Miscellaneous—	
Voted	6,000
Charged	*40,000*
Total ..	46,000

Explanatory Memorandum.

This is for payment of interest on revenue refunded, the charged provision representing interest on refunds made under decrees of Courts. The budget provisions were 1,000 (voted) and 3,000 (charged), on the basis of past actuals. An unexpected increase in the amount of such refunds, especially under decrees of Courts, makes these extra provisions necessary.

GRANT No. 12.

General Administration—General Administration.

Supplementary Estimate.

(Head of Account—25—General Administration—General Administration.)

Voted—Nil.

Charged—*Rs. 73,000.*

Total—Rs 73,000

Abstract Account.	Supplementary Estimate, 1938-39.
	Rs.
E (1)—General Establishment—	
E (1) (5)—Other contingencies	
Other contingent charges (*charged*) ..	73,000
Total ..	73,000

Explanatory Memorandum.

An unanticipated payment of 82,329 to the Midnapore Zamindary Company, Limited, in satisfaction of a Privy Council decree accounts for this. The balance of 9,000 odd will be met by reappropriation.

GRANT No. 14.

Administration of Justice.

Supplementary Estimate.

(Head of Account—27—Administration of Justice.)

Voted—Nil. *Charged—Rs. 1,30,000.*

Total—Rs. 1,30,000.

Abstract Account.	Supplementary Estimate, 1938-39.
	Rs.
A—High Court—Judges	
A(1)—Pay of officers—Judges (*charged*)	*31,000*
F—Civil and Sessions Courts—	
F(1)—Pay of officers—District and Sessions Judges (*charged*) ..	*99,000*
Total ..	*1,30,000*

Explanatory Memorandum.

The excess under the first head is due to the fact that two Additional Judges of the High Court are to be retained for the whole year instead of up to the end of August as originally anticipated.

The increase under the second head is due to the following causes:—

(*i*) promulgation of the Reserved Post Rules by the Secretary of State in December last converting into charged expenditure the salary of officers of the Provincial Service holding listed posts of District and Sessions Judges which was hitherto being classified as "voted";

(*ii*) appointment of a larger number of charged officers as District and Additional District Judges.

There have been savings *per contra* in voted expenditure.

GRANT No. 17.

Ports and Pilotage.

Supplementary Estimate.

(Head of Account—30 Ports and Pilotage)

Voted—Nil. *Charged—Rs. 3,000.*

Total Rs 3,000

Abstract Account.	Supplementary Estimate, 1938-39.
	Rs.
E—State Yacht Establishment—	
E(3)—Contingencies—Office expenses and miscellaneous (*charged*) ..	*3,000*
Total ..	*3,000*

Explanatory Memorandum.

This represents dues on account of the haulage of the State Yacht in connection with His Excellency the Governor's tours by river

GRANT No. 22.

Public Health.

Supplementary Estimate.

(Head of Account—39—Public Health.

Voted—Nil. *Charged—Rs. 3,000.*

Total—Rs. 3,000.

Abstract Account.	Supplementary Estimate, 1938-39.
	Rs.
B—Grants for Public Health Purposes—Chittagong Hill Tracts (*charged*).	
Expenses out of the grant from the Central Government and of the local contribution received for economic development and improvement of rural areas -	
(*b*) Grants-in-aid towards improvement of rural sanitation ..	*1,000*
(*b*) Grants-in-aid towards improvement of rural water-supply ..	*2,000*
Total ..	*3,000*

Explanatory Memorandum.

This represents an allotment to the Chittagong Hill Tracts out of the Central grant that had not been decided upon when the budget was presented.

GRANT No. 23.

Charges on Account of Agriculture.

Supplementary Estimate.

(Head of Account—40 - Agriculture.)

Voted—Nil. *Charged— Rs. 15,000.*

Total—Rs. 15,000.

Abstract Account.	Supplementary Estimate, 1938-39.
A—Direction—	Rs.
Jute Problem Committee—	
A(1)—Pay of officers (*charged*)	*8,000*
A(3) Allowances, honoraria, etc.—Travelling allowance (*charged*) ..	*1,500*
B—Superintendence—	
B-(1)—Pay of officers (*charged*)	*2,000*
B-(5)—Grants-in-aid, contributions, etc.—	
Contribution for passage of officers transferred to or from other Governments, departments, etc (*charged*) ..	*3,500*
Total	*15,000*

Explanatory Memorandum.

The first two items are for the pay and travelling allowance of the Secretary of the Jute Problem Committee who is a charged officer There was no provision for this Committee in the original budget It was created in July.

The third item represents arrear pay of the Deputy Director of Agriculture, Eastern Circle, not drawn before the close of last year

The last item is on account of the leave passage, paid for by the Government of Burma, of an officer transferred from that province while on leave for appointment as Deputy Director of Agriculture, Bengal.

GRANT NO. 27.

Industries—Cinchona.

Supplementary Estimate.

(Head of Account—43—Industries—Cinchona.)

Voted—Rs. 15,000. *Charged—Nil.*

Total—Rs. 15,000.

Abstract Account.	Supplementary Estimate, 1938-39.
B.—Cinchona Plantations—	Rs.
B-4—Contingencies—Other contingent charges (voted)	15,000
Total ..	15,000

Explanatory Memorandum.

The demand for quinine (including quinine for free distribution) is on the increase and is overtaking surplus stocks. This 15,000 is on account of consequent increased production at the factory and speeding up of operations in the new cinchona plantation at Rongo. The expenditure is remunerative.

GRANT NO. 28.

Miscellaneous Departments.

Supplementary Estimate.

(Head of Account—47—Miscellaneous Departments.)

Voted—Nil. *Charged—Rs. 10,000.*

Total—Rs. 10,000.

Abstract Account.	Supplementary Estimate, 1938-39.
	Rs.
C—Electric Inspector—	
C-1—Pay of officers (*charged*)	*1,000*
C-3—Allowances, honoraria, etc—Travelling allowance (*charged*) ..	*1,800*
I—Miscellaneous—	
1(*d*)—Administration of Trade Disputes Act—	
Pay of officers (*charged*)	*6,700*
Allowances, honoraria, etc—Travelling allowance (*charged*) ..	*500*
Total ..	*10,000*

Explanatory Memorandum.

The Budget makes a voted provision of 16,000 fo
and a voted provision of 10,000 for the settlement of trade disputes

The Electrical Adviser and Chief Electric Inspector has been placed in charge of the survey and a senior District Judge has been deputed for the settlement of trade disputes As the pay and allowances of both these officers are charged, a charged appropriation is required There will be savings *per contra* under the original voted provisions

GRANT NO. 30.

Famine Relief.

Supplementary Estimate.

(Head of Account—54—Famine Relief.)

Voted—Rs. 6,50,000. *Charged—Nil.*

Total—Rs. 6,50,000.

Abstract Account.	Supplementary Estimate, 1938-39.
	Rs.
A—Famine Relief—	
Gratuitous Relief (voted)	4,00,000
Miscellaneous (voted)	2,50,000
Total ..	6,50,000

Explanatory Memorandum.

The Budget contains the normal precautionary provision of 2 lakhs. This additional provision is required owing to distress caused by floods.

GRANT No. 31.

Superannuation Allowances and Pensions.

Supplementary Estimate.

(Head of Account—55—Superannuation allowances and pensions.)

Voted—Rs. 2,13,000. *Charged—Nil.*

Total—Rs 2,13,000.

Abstract Account.	Supplementary Estimate, 1938-39.
	Rs
A—Superannuation and retired allowances—	
A(*b*)—Other pensions (voted) ..	1,50,000
F—Gratuities—	
F(*a*)—Gratuities (voted)	9,000
I—Charges in England—	
B—High Commissioner—	
General pensions (voted)	54,000
Total	2,13,000

Explanatory Memorandum.

This additional demand is necessitated by the progress of actuals

GRANT No. 31.

Commutation of Pensions.

Supplementary Estimate.

(Head of Account—55A—Commutation of Pensions financed from Ordinary Revenues.)

Voted—Rs. 1,52,000. *Charged—Nil.*

Total—Rs. 1,52,000.

Abstract Account.	Supplementary Estimate, 1938-39.
	Rs.
Amount transferred from "83—Payments of commuted value of pensions" (Voted.)	1,52,000
Total ..	1,52,000

Explanatory Memorandum.

The increase is due to an unexpectedly large number of claims from persons who are entitled to commutation as a matter of right.

GRANT No. 33.

Miscellaneous.

Supplementary Estimate.

(Head of Account—57—Miscellaneous.)

Voted—Nil. *Charged—Rs. 15,000.*

Total—Rs. 15,000.

Abstract Account.	Supplementary Estimate, 1938-39.
	Rs.
E—Special Commissions of Enquiry—	
E(1)—Pay of officers (*charged*)	13,200
E(3)—Allowances, honoraria, etc.—	
Travelling allowance (*charged*)	1,200
N.—Charges in England—	
High Commissioner for India—	
Sterling Overseas pay (*charged*) ..	1,000
Total ..	15,000

Explanatory Memorandum.

The provision for the Land Revenue Commission made in the Budget was entirely "voted". As a "charged" officer has been appointed Secretary to the Commission, a supplementary appropriation is necessary to cover his pay and allowances. There will be *per contra* savings in the original voted provision.

GRANT No. 34.

Deposits and Advances.

Supplementary Estimate.

(Head of Account—Interest Free Advance

Voted—Rs. 1,10,000. *Charged—Nil.*

Total—Rs. 1,10,000.

Abstract Account.	Supplementary Estimate, 1938-39.
	Rs.
Advances repayable—	
Civil Advances—	
Objection Book Advances (Voted)	1,10,000
Total ..	1,10,000

Explanatory Memorandum.

These represent advances of pay, travelling allowance, etc. They are recouped within three months. The excess is due to a larger number of applications for such advances than was originally anticipated.

GRANT NO. 35.

Loans and Advances by Provincial Governments.

Supplementary Estimate.

(Head of Account—Loans and Advances by Provincial Governments.)

Voted—Rs. 18,00,000. *Charged—Nil.*

Total—Rs. 18,00,000.

Abstract Account.	Supplementary Estimate, 1938-39.
	Rs.
Advances to Cultivators (voted) ..	18,00,000
Total ..	18,00,000

Explanatory Memorandum.

The original provision was 5 lakhs. To meet the situation arising out of the floods, a supplementary grant of 30 lakhs was voted by the Assembly in August last. A further supplementary grant of 18 lakhs is now necessary.